App. F. IX-4

Previous References

1924-25
P.P.

File No. 103/24

Serial Nos. 1446, 4751

Preserve

Later References
S.f. 11-33-154
[illegible]

General and Revenue Secretariat.

Serial Nos. 1446, 4751

Part B for April 1924

SUBJECT

Reimbursement for the loss of revenue caused by the use of the one annas unpaid postage stamps in the Civil & Military Station, Bangalore

REPLY.

(To be written on this margin.)

4707

7C

Office of the Dewan of Mysore.

NOTE.

Dated.....May. 14..... 19

An enquiry may be made regarding the xxxxxx practice of using British Receipt Stamps in Cheque books of the Imperial Bank and other documents in the Civil & Military Station area. Please refer to the transfer of the assigned tracts, Civil & Military Station, in this respect.

I had a talk with the D. on this subject, and his decision is that the practice should be discontinued.

Jm
18/3

The Regl. Secretary to Govt.,
with compliments.

Jm 16/5/20.

2. There is nothing in the papers relating to the transfer of the Jurisdiction over the assigned tract to the Govt of Ind

Serial No.

to show that only Mysore stamps should be used there. In letter No. Camp 1 dated 1st 1884 the then Dewan, Sir K. Seshadri Iyer, proposed to supply Mysore stamps to the C. and M. Station, if necessary with some distinguishing mark to indicate that they are meant for use only in the C. & M. Station. (Vide para 10 of his letter). But the Asst. to the Resident replied in his letter No. 114-19 dated 10th April 1884 that, although he accepted the proposal, he reserved the liberty to use stamps of British India, if he should consider it necessary or expedient to do so. There is thus nothing to show that the Residency are bound to use only Mysore stamps in the C. and M. Station, —

NOTE—Contn. sheet.

Serial No.

Bangalore.

3. There are no special Receipt Stamps in British India. Indian Postage Stamps of the one-anna denomination, or two half-anna Postage Stamps, are permitted to be used as Postage Receipt Stamps there.

A draft letter to the Residency making the necessary enquiry is however put up, as per orders of the Government in para 1 of the notes. It is for orders if this is necessary

5. There is no information available in the pamphlet on "Assigned Tract Revenues" as to whether Mysore or British receipt stamps should be used. The only places in which "Stamps" are dealt with are:—

page 3, para 10
page 5, para 10
page 8, para 2
page 10, para 6
page 20, para 3
page 21, para 2

NOTE—Contn. sheet.

Serial No.

6. It is not known whether Mysore or British Indian receipt stamps are used for other transactions and in the offices of the C & M Stn. Before taking further action the Supt. of Stamps may, if appd., be asked to state whether Mysore receipt stamps are supplied to the Hon'ble the Residents' Treasury and if so their value for 1 year (1921-22).

Subd for orders.

BM. 12/5 7. Please put up the fos or notifns referred to in the 3 clauses of Art 15 of Mysore Account Code together with the connected files if there are

mad 25/5/23

8. The file relating to the Notifn. referred to in clause (a) of art. 15 of the M. A. C. has been destroyed. The files relating to the other two Notifns. referred to in clauses (b) and c of the article in question are put up. The Art. 15 of the M. A. C. does not deal with the question at issue and

Pl keep X 2

pages U 2 and W 2

NOTE—Contn. sheet.

Serial No.

and the Notifns referred to therein do not deal however deal with the question at issue in this file, viz., whether the Govt. of India are bound to use only Mysore Stamps in the C. and M. Station, Bangalore

25-5-23

9. Before addressing the Residency, we may address the Stamps Commissioner as proposed in para 6 of the note above. Rest postponed

10. Appendix VII to the annual reports on the working of the stamps dept. gives the number and value of the different classes of stamps, and the number and value of the stamps of the various denominations (i.e. values) in each class supplied to the Residency as will be seen from the file of all the available annual

Serial No.

admn. reports of the Stamp. dept.; receipt stamps were are not being supplied to the Residency for use in the C. & M. station since the year 1907-08. they were being supplied to the Residency prior to that year. (Vide the reports of the stamp dept. available upto the year 1907-08. It is thus apt clear that the Postage stamps are being used as receipt stamps in the C. and M. station, Bangalore as in British India, as otherwise Receipt stamps would have been indented for from the Mysore govt. as was being done prior to 1907-08. It is thus not necessary to write to the Comr. of Stamps on this point as required in para 9 of the notes. If Mysore Receipt stamps were being used in the C. & M. station, the Residency would not have stopped indenting for it for the past sixteen years.

Vide Class A to D and S to Z, Class K to R

NOTE—Contn. sheet.

General and Revenue Secretariat.

File No. 7.1(of 1922

Serial No.

11. As regards the question, whether the Hon. the Resident can authorize the use of British Postage stamps as receipt stamps in the C. & M. Station, attention is invited to para 2-3 of the notes.

4-6-22 P.M.

12. It has not been possible to trace any papers relating to this subject. No information is available in the Secretariat or in the Stamp Supplies' Office why the Residency ceased to indent for Receipt Stamps from us. If approval regarding will be made the Residency as in draft put up.

9/6/22

Rev Secy)

13. Cheques legal to Queen to persons having written the limits of the C & M Station Centum Cheque forms impressed with the British Indian stamps, while those to supplied to persons in the C.S. are impressed with Straits

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | File No. 24 of 1923

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stamps - And so far as I have been British Indian receipt stamps are used in the C of H Stations only the public purchase receipts requiring to be stamped are passed

viz. The Govt Advocate may be requested to return the used British Indian stamps (~~including~~ Postage stamps) in the C of H Station is proper and legal.

12/6/23

15

Forwarded with Compliments to the Govt Advocate for opinion B.O.

Macfarlane
For Rev Secy

16. I am afraid there is no question of law involved in the matter. This is a question which is closely connected with that of the Surplus revenue of the Assigned tract.

17. So far as I am aware all Court fee and penal Stamps in use in the C of H Stations

R.O. 136
20.6.23

44878

No. 1807/20
dy 26.6.23

H. Gill
27 JUN 1923

NOTE—Contn. sheet.

ST-24-22

Station are using Stamps with the letters "C.M.S." printed across to distinguish them from the Stamps we use in the City. The reason for using this variety of Stamps is probably to facilitate Calculation of the Stamp revenue of the Station. If the same principle is applied - even receipts Stamps to be used in the C.M.S. Stations should properly be using Stamps with the distinguishing letters printed across the same.

2. From a strictly legal point of view, however, the Administration there is quite at liberty to use any variety of Stamps it likes as provided in our Mutual Territory has been assigned to the Governor General - and there can therefore be no legal objection to what is being done at present.

Yours obediently,
Government Examiner
25/6/23.

General and Revenue Secretariat. | 85 File No. 24 of 1922.

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REFERENCE- Dewan's Order of 15-5-3.

The printed collection of papers relating to the Assigned Tract Revenues is put up. The references to Stamps in the Collection are the following:-

Page 3 .... Para 10,
" 5 .... " 10,
" 8 .... " 2,
" 10 .... " 6,
" 20 .... " 1, and
" 21 .... " 2.

20. Of the above, para 10 in page 5 indicates the procedure suggested to be adopted at the time of the transfer, viz., that the Officer in charge of the Resident's Treasury would be supplied with the required stock of Mysore stamps for sale in the C.& M.Station, and that, if necessary, such stamps as would be supplied to the Resident's Treasury were to bear some mark to distinguish them from those meant for sale within the State. This latter question of having a distinguishing mark on the stamps supplied to the C.& M.Station was eventually abandoned in view of the inconvenience likely to be caused to the public, and as this arrangement might not be necessary so long as there was no material loss to the stamp revenue of the State. (Vide para 2 of Dewan's letter No.R F., dated 7-5-84, page 21.)

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-13—S.

Serial No.

In 1907, however, the Superintendent of Stamps in Mysore brought to the notice of Government the fact that the Branch of the Madras Bank situate in the C.& M.Station got all its cheque books impressed with the one-anna receipt stamps through the Collector of the C. & M.Station, the latter crediting the duty payable thereon to the Assigned Tract revenues in the Resident's Treasury. After some correspondence with the Residency, in January 1910 ~~xxxxxxxxxxxxx~~, with a view to guard against loss to the stamp revenue of the State, it was ordered that all stamps impressed on cheques and all court-fee and other adhesive stamps intented for use in the C. & M.Station should bear the words ~~xxxxxx~~ "Civil & Military Station" printed thereon before being supplied to the Hon'ble Resident's Treasury. Accordingly, Mysore stamps with the distinguishing words, "Civl & Military Station" surcharged thereon are being used in the C. & M.Station.

2. When the unified half-anna and one-anna postage and revenue stamps were introduced in British India, the C.& M.Station took ~~xxxxxxxxxx~~ and discontinued the use of the Mysore stamps of the one-anna denomination from 1-4-07 returning to the Supdt. of Stamps on 15-4-07 the balance of the unused stamps of this denomination on hand at the Hon'ble the Resident's Treasury. This fact was reported to Government by the Stamp Commissioner in his Administration Report for 1906-07 (Vide para VIII of the Report); but, no notice of this seems to

NOTE—Contn. sheet.

Serial No.

have been taken of this as there is no reference ~~to this~~ whatever in the Government Review on this Report, the connected file has also been destroyed and not ~~being now~~ available for inspection.

23. There is, however, casual reference to this change in the file relating to the surcharging of the Mysore stamps to be supplied to the C.& M. Station (Vide paras 68 on page 12, para 80 on page 14 and para 84 on page 15 of the printed collection put up). In this file, though it has been recognised the use of other than the Mysore stamps in the C. & M. Station is not admissible, it has also been held, for reasons not recorded, that the objection will not in any case "apply to the one-anna stamp which is now paid in the C.& M. Station in the ~~sha~~ shape of postage stamps" (Vide para 68).

23. Thus, the practice of the C.& M. Station using British postal stamps for all receipts on cheque books and ~~all~~ other documents was never actually objected to by us, and this seems to account for its prevalence there now. Objections to this practice on the ground of sentiment or of its being opposed to the arrangements agreed upon at the time of the seperation of the Mysore and the Assigned Tract accounts apart, there is ~~further~~ the question of surplus revenue of the Assigned Tract, as observe -ed by the Government Advocate, arising for consider -ation in this connection. At the time of the ~~x~~ introduction of the unified postage and revenue stamps in British India it was decided that the whole of the revenue derived from sale of such

NOTE—Contn. sheet.

Serial No.

stamps was in the first instance to be credited to postal revenues and then a credit equalent to the estimated loss on account of the abolition of the one-anna revenue stamp be made to the non-postal revenues of each province. Hence, the credits made to the General Stamp Revenues were fixed assignments which have never been altered since (Vide page 5 of the views of the Government of India on the Report of the Committee appointed to advise on the question of financial relations between the Central and the Provincial Governments). It is not known if any such assignment has been fixed for the C.& M.Station also, and if so, whether the assignment is being credited to the revenues of the Assigned Tract. This has to be investigated. Even if this last is being done, there is still another ~~important question~~ point requiring investigation, viz., whether the assignment fixed then is not much smaller than the revenue which would actually accrue to the Assigned Tract from the Mysore one-anna stamp if it had been continued to be used there in accordance with the original arrangement.

24. The Government of India have, in their letter to the Secretary of State referred to above, proposed the continuance of the system of crediting these fixed sums from the postal to the stamp revenue believing it to be impossible to revert to the original system on account of the great convenience that the present system is supposed to afford to the public. How the matter has

NOTE—Contn. sheet.

Serial No.

been decided since, is not known, though it does not seem unlikely that the existing arrangement is intended to be continued. If it should be so, the Assigned Tract revenue is being, and will be, permanently deprived of the benefit accruing from all improvement in the revenue from the one-anna stamp duty that is sure to have taken place since 1-4-07. Though there is no agency by which this improvement can be readily and accurately assessed, there is no doubt that it would not be something inconsiderable. Thus consequently, the surplus which would otherwise accrued to the benefit of the State is materially reduced by the use of the unified postage and revenue stamps. Therefore, the only manner in which the benefit of the improvement of revenue from this stamp can be assured to the State seems to be to insist on the C.& M.Station using the Mysore stamp instead of the unified ones. It may not be likely that objection to this procedure would be pressed on the score of inconvenience to the public. Even if, however, it should prove so, it is a matter for consideration whether the important questions of the soverignty of His Highness the Maharaja over the Assigned Tract and the additional revenue indirectly accruing to the State by way of surplus can be disregarded for the supposed convenience of the public.

13. There has been some regrettable delay in the submission of this case. This could not be avoided as time was required to gather the facts relating to the case and collect the necessary references.

NOTE—Contn. sheet.

(Sen Secy) General Secretary

WD A 1789—GPB—60,000—20-3-19—S.

General and Revenue Secretariat. | File No. | of 191

Serial No.

150.
6.9.23.

I shall be obliged if the Hon'ble Member will please move this up in person tomorrow

9/9
18/9

24/18/9

27. As I regularly instructed by the Member, I have sent up two Statements

(a) Showing the Gradation and value of Stamps issued to the C & I Store

(b) The Stamp Revenue and Expenditure of the C & I

Since 1902-3

Second Member) 24/23/9

570
24.9.23

28 The Situation as Explained will be seen above as briefly as I know:—

29 According to our understanding the Register for the Corporation, and Register Stamps.— General & Court Stamps are used as receipt Stamps — were being used in the Corporation for the year 1906-07. For this year

NOTE—Contn. sheet.

Serial No.

the use of postage stamps, half & one anna) having been authorized by Bombay for use in place of receipt stamps; the C & A states adopted here are in preference to the Bombay receipt stamps, with the result that here however only Bombay General & Court fee stamps are used in the C & A states & Bombay receipt stamps are not used.

30. The question of the use by Mahajans and Bombay State & cheque books of the Imperial Bank & Bank in the C & A States which are not connected with the Bombay stamps having been raised. It has been decided that cheque books issued by the above Bank to their clients in the States shall bear and the Bombay stamps. But the use of the Bombay postage stamps in place of the Bombay receipt stamps as also the non-payment of the Bombay stamps on cheque books of the Banks in the C & A States has consequently been acquiesced in & not taken objection to by the Bombay Govt for the time.

31. The points now requiring consideration are whether the Mahajans may be addressed in the matter of substituting the use of postage stamps in place of receipt stamps & notify

NOTE—Contn. sheet.

Serial No.

as in case of Receipt Stamps in respect of all transactions requiring use of such Stamps in the C.T.S. States. In view of the fact that the Substitution of this postage for the Receipt Stamp has become very popular & has been in force for about 15 years & that we have also acquiesced as it were in this form of Receipt work, any representation we may make in the matter now

37 Moreover, ~~Except in~~ as the Stamp Rev. of the C.T.S. States goes entirely to their administration — whether they use Postage Stamps or the Bombay Stamps — in the case of the Bombay Stamps, which are Receipt Stamps, does not affect our revenues, except indirectly as affecting the Surplus Revenue of the C.T.S. States. In any former, in which we agreed to ~~in~~ for the ~~year~~ revenue of the former practice of using Postage Receipt Stamps as a matter of sentiment or privilege — that has ~~been~~ for ~~a~~ Postage Stamps not allow this work to the Sanitary Surveyor in this area & he is interfered with. But for reasons above stated by me — I am afraid it is now too late to take up this question

Dewan (subject to the orders of Govt.)

Sd/-
24/9

NOTE—Contn. sheet.

DEWAN'S OFFICE
Recd. on SEP 25 1928
Reg. No. 2044

may be referred to Govt. / other opinion / think we should follow the present practice

Serial No.

2796/6*23

Sd. Subd as decided by Dewan in para 33 above.
First Member) 6/10/23

35. The note of the Asst Secretary is full and I do not think that I can add any thing useful to it. There is a note however, at page 15 of the Collectors (no 3 flag W.) which draws my attention to the value of ker cultivation. It runs as follows

36. The paper stamps are also being used for receipts &c in the C & M Station. We need not interfere with it at all."

H.V.Nair,

37.

There is also the letter dated 14th July printed on the same page which the Collector to receive applications for stamping charges only in cases where they are made to the drawn medium of the Station.

38. I am therefore of the C & M Station Wendered that no

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 24 of 1924

Serial No.

DIWAN'S OFFICE.
Rcvd. on OCT 25 1928
Reg. No. 2694

[illegible] upon claim [illegible]
[illegible]

3. Hindus, I would like to make an attempt to revise his 2nd practice and see what his Residency has done.

Dewan 25/10/28

40. Tribune welcome Resolution on the question - but I see no definite policy which can be construed as acquiescence. Para 41. I hope make a reply Draft tells the Resy magnanimous [illegible] Hon'ble the Chief Secy

42. After perusal of Diwan's minute, draft reply letter to Residency will be put up

2nd member) 10/11/28

2nd 10/11.23.

10/11

NOTE—Contn. sheet.

General and Revenue Secretariat.

File No. 24 of 1922.

Serial No.

43. A draft letter to the Residency is put up.

12.11.23. 44. Draft revised and put up. If approved, it has to be sent through the Chief Secy, Rev Secy) 29/11/23

45. I shall be obliged if the A.S. will speak to me about this file. 29/11/23

46. After reconsideration, I think it is better to state our case. I understand that Cheque Books intended for the use of Customers of a Bank in the Capital are not being supplied in the Stamp Factory. Therefore I understand that Cheque Books & receipt Books for use in a Capital are stamped in our Factory. This may be the above information is correct, a reference will have to be made to Govt as regards the rates in respect of stamps.

47. Please put up draft enquiring as above.

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat. | 86 File No. 24 of 1922.

Serial No.	
	48. + draft letter enquiring is put up. 5.12.23. Rev Secy) 7/12 24.12.23 Supdt Govt Press 10/12
1	To the Comr. of Stamps. No. Rl. 3180 dated 11.12.23. Enquires whether Cheque books and receipt books intended for use in the C.A. M. Station, Bangalore, are being sent to the Supdt. of Stamps in Mysore for being impressed with the Receipt Stamp of the Mysore Govt. and if so to note the number of such forms so impressed during the last two years.
2	From the Comr. of Stamps. No. dated ~~Translation of interim from called for in Tamil~~ states that Cheques and receipt forms in use in the

NOTE—Contn. sheet.

General and Revenue Secretariat. | H— File No. 24 of 1922

Serial No.

C. and M. Station, Bangalore, are being sent to the Supdt. of Stamps for being impressed with the Receipt Stamps of the Mysore Govt. and furnishes the information called for in Serial 1.

50. As explained by me the other day to the Revenue Secretary in person, Cheque and receipt forms in use in the C. and M. Station are being sent to the Supdt. of Stamps in Mysore for being impressed with the receipt stamps of the Mysore Govt. The draft letter to the Residency in the file put up by the Asst. Secy. is thus incorrect where it says that the Mysore Govt. have no information on this point, the draft has therefore as stated by the Revenue Secretary some days back. The draft has to be therefore revised.

51 The draft letter has been revised in the light of the information now received. The Drawing

18.12.23.

NOTE—Contn. sheet.

Serial No.

enquiry is proposed to be made to Stamps in cheque books and other documents. It is now found that cheque books & receipt so far as impressed stamps go, they charge they are Mysore Stamps even in cheque books used in the Cochin State things the duty payable therefor goes to the Cochin State treasury & It is only as regards adhesive stamps that the proposed enquiry has now to go.

Rev Secy) 52 Thanks bring up.

19/12/28

53, The draft As suggested by the Secretary. The draft already put up has been revised so as to fully state out case and requesting the Resident to revise The ~~the~~ existing System so as to bring into Conformity with the original understanding

Rev Secy) 25/12/28

54 The file began with reference to the stamps used on cheque books. Cheque books are never stamped with the Mysore stamps. The only British stamps now used in Cochin State is the impressed postage and revenue

General and Revenue Secretariat.

File No. [illegible] of 19[illegible].

Serial No.

Stamp of one anna. It is a matter for consideration whether a reference should be made about this alone. In view of the convenience to the public of the existing arrangement & our long acquiescence in the arrangement, our chances of success are not very certain.

My draft put up is for approval or otherwise.

Dewan
(through Chief Secretary)

NOTE—Contn. sheet.

Two questions arise for consideration. First is whether use of one anna and two half anna postage stamps for all transactions in C.&.M.Station instead of one anna revenue stamp bearing the effigy of His Highness the Maharaja from 1-4-1907 is not in delegation of the soverign rights of His Highness over the assigned tract, and secondly whether such a practice has not materially affected the surplus revenue to which the Mysore Government have an undoubted claim.

Re- first question:- It is clear from papers put up that all stamps general and court fees used in C.&.M.Station were printed and supplied by Mysore Government to C.&.M.Station and that one anna revenue stamps were also so printed and supplied till 1st April 1907 and that the income derived therefrom were credited to the Residency Treasury and that a new departure was made from 1-4-1907 to use postal stamps for receipts in C.&.M.Station without any intimation to the Mysore Durbar. The Mysore Government have an undoubted right to insist upon stamps and receipts being printed in the Stamp Department and issued to them for circulation among its subjects residing in C.&.M.Station. The question is whether Government have lost its right by its inaction to move in the matter since 1907. The Government have not committed themselves in any of its correspondence so as to give up or waive its right. I therefore venture to submit that there is no time limit to move in

the matter and that the Residency cannot raise the question of limitation or waiver or acquiescense on the part of our Government in this respect especially when they have not brought to the notice of Government the new departure made by them in 1907. There is thus no legal and valid objection for the claim being preferred now.

Re- Second Question:- In considering the second question it is to be noted that according to the decision arrived at the time of - unified postage and revenue stamps in 1907 the whole of the revenue derived from the sale of such stamps (postage stamps) was in the first instance to be credited to the postal revenue and then a credit equal to the estimated loss on account of the abolition of one anna revenue stamps be made to non-postal revenues of each province. It is not known whether any sum has been so fixed to be credited to the C.&.M.Station account by the postal department in consequence of the loss sustained by the abolition of one annas revenue stamp. Even if any sum has been fixed in 1907 that sum has to be varied in consequence of the natural increase of revenue derived from increased transactions during these 16 years. The Mysore Government ~~have~~ are materially interested in seeing that a reasonable sum is credited to the Treasury for it has right to the surplus revenue dervied from the revenues in the C.&.M.Station. These questions can only be avoided if the Resident will consider the proposal favourably and revive the old system of using revenue stamps printed in Mysore Government for all transactions in C.&.M.Station. From this view of the case it may perhaps be -

DEWAN'S OFFICE.
Dated DEC 1923
Reg. No. 4399

necessary to move the Resident in this matter and if he fails to consider it favourably then we can suggest the alternative course.

56 I submit that the draft in question may perhaps be approved.

Dewan.

57.

The draft may be submitted

Hon'ble Members of

Executive Council

First & Second

Members)

58

27/12

58 - The draft is alright & may be approved.

(I thought for reasons I have given in my minute of 24/12/23 I should say anything with regard to it)

59

27/12

DEWAN'S OFFICE.
Dated JAN 16.
Reg. No. 4891

4872
4/1/24. First Member

60 - Draft approved

61 - Draft approved

62 - Draft approved

Dewan)

14/1

63.

Draft submitted with above

(or the draft. H.W.)

14/1

Ag. Secy
Revenue Dept
Read & Filed

Submitted to His Highness.

In accordance with the arrangement agreed to by the Government of India for the administration of the Civil & Military Station, Bangalore, the General and Court Fee Stamps of the Mysore Government have to be used in the Civil & Military Station, Bangalore. (Vide letter No. Camp. dated 1st April 1884 of the then Dewan Sir K.Sheshadr Iyer and the reply of the Residency thereto, letter No.114-19 dated 10th April 1884.

65 2. When the unified half-anna and one-anna postage and Revenue stamps were substituted for the separate adhesive receipt stamps in British India in April 1907, the Hon'ble the Resident's Treasury returned all the Mysore Receipt Stamps in its custody. No indents for supply of Mysore Receipt stamps (adhesive) are being received at the Stamp Depot since then from the Residency and no action appears to have been taken at the time on the report of the Superintendent of Stamps bringing to notice the return of the stock of these stamps. The result is that the unified Revenue and postage stamps are being used as receipt stamps in the Civil & Military Station since April 1907, although cheque books and receipt forms intended for use in the Civil & Military Station, which have to be impressed with the Mysore Receipt stamps, continue to be impressed with Mysore stamps alone according to the original arrangements.

3. As the use of the British Postage and Revenue stamps as Receipt stamps in the Civil and Military Station is not in accordance with the understanding arrived at at the time of the transfer of the Bangalore Assigned tract and the practice still in vogue in respect of all other stamps, it is proposed to address the Residency in the matter as in the draft letter put up.

4. Both

4. Both the Members of Council are agreeable to the proposed communication to the Residency, though the Second Member doubts if anything will come out of it.

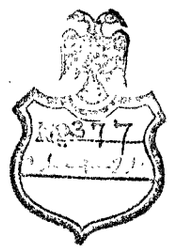
5. Though we have kept silent over the question for over 15 years, there has so far been no commitment on our side to any policy which may be construed by the authorities of the Assigned Tract as acquiescence in the departure from the understanding in force, and I am therefore of opinion that the matter is one that has to be pressed.

6. I solicit the gracious approval of His Highness to the draft enquiry.

Bangalore,
26th January 1924.

26 JAN 1924

Record of Cases submitted for the Orders of His Highness the Maharaja.



Subject.

Draft letter to the Residency suggesting that the Civil & Military Station may continue to use adhesive receipt stamps supplied by the Government of Mysore, instead of the British Indian unified stamps.

Order.

~~KRW~~

29/1/24

Chief secy

HH

31/1

31/1/24

31/1 For perusal

Draft will be issued

31/1.

G. R. S. III-21

General and Revenue Secretariat.

8b File No. 24 of 1922

Serial No.	
3	To the ~~Honorary~~ Secy. to the Hon. the Resident. No. Pol. 733 dated 4.2.24. Requests that Mysore Receipt stamps only may be permitted to be used in the C. & M. Station, Bangalore and that the Mysore Govt. may be favoured with an early reply in the matter
4	From the Secy. to the Hon. the Resident. No. 2596 54-1699 dated 10.6.24. States that British Indian Unified Postage stamps were ordered to be used ~~for~~ as Receipt Stamps in the C. & M. Station under the orders of the Govt. of India and States that the revenue from this source will be included in the pro forma accounts of the C. & M. Station Revenue and ~~no~~ enquires if this will satisfy the Mysore Govt.

NOTE—Contn. sheet.

G. R. S. III-21

P

General and Revenue Secretariat.

File No. 21 of 19 11.

Serial No.

72. A reference to the Political "R room" Register shows that the Residency Communication of 3rd May 1907 referred to in the paper under disposal was dealt with in the Judicial Branch. The Judicial Branch may be requested to put up the connected file.

11.5.24. 73 As the original Notifn. sent by the Residency is not traceable, a copy of the "Gazette of India" containing the Govt. of India Notifn. referred to by the Residency is put up. As will be seen by a reference to para 2 of the Notifn., the Govt. of India "have directed that the Receipt stamps to be used in

Note—Contn. sheet.

General and Revenue Secretariat. File No. 24 of 1922

Serial No. C 93

the C. & M. Station shall be of British manufacture — i.e., British Indian Postage Stamps. Submitted for orders.

12.6.24 As already anticipated the plea of inconvenience to the public has been brought forward against any change in the existing arrangement. But yet the Residency has recognised our right to insist on the use of Mysore Stamps and has offered to address the Govt of India recommending the credit of the Pro forma a/c of the Com Station for an amount representing the average receipts from Sale proceeds before the introduction of the unified Stamps. The point for orders is whether we have to agree to the continuance of the use of the British Indian unified Stamps. In the circumstances stated there will have to be conceded.

15 The proposed credit to the Pro forma account is of course what should have been done in the normal course when the new arrangement was introduced

NOTE—Contn. sheet.

General and Revenue Secretariat.

File No. of 19

Serial No.

DEWAN'S OFFICE
RECD. ON 21. JUN. 1924
Regt. No. 9187

76

Two questions ~~for Consideration~~ arise for Consideration in this Connection viz.
(1) Whether the equivalent of the Sale proceeds realised before the introduction of the new arrangement should not be calculated for all the years from the 1906 up to date and the amount due up to date required to be credited
(2) Whether credit has not to be claimed for the improvement of revenue that should certainly have resulted in the realisations from this source since 1906.

(Rev Secy) 15/6/24

77 As regards the first point we are entitled to payment for all the years from 1906. There is the practice elsewhere, as regards the second point, of assessing the actual ~~ex~~ Cost of improvement

356/18.6 H Member 18/6

78 I think we may agree to the proposal of the Secretary — i.e. to allow the amount of the advance realised from the increased stamps — credited on the 3rd January account. This could be done

79 the papers may be submitted to Secy

Secy Please do
Considered 4 19/6 for
(H Cmte) 19/6/24

NOTE—Contn. sheet.

Serial No.

I do not think the solution suggested is satisfactory. I would insist upon the Station using our adhesive stamps.

3 The only objection advanced against reversion to the old practice is the "inconvenience to the public". Immediate reversion to the old arrangement may, no doubt, cause inconvenience but there is no reason why reversion should be ruled out altogether; as long as a notice as may be considered necessary may be given to the public, and full facilities may also be provided for vending the Mysore adhesive ~~stamps~~ receipt stamps in all Post Offices in the Station. With sufficient notice and with the same convenience of supply as in the case of Postal ~~for such~~ stamps, I do not think ~~they~~ the public of the Station ~~should~~ will experience any difficulty in using the Mysore stamps.

(before altering the present system)

4 It is true that the use of ~~the~~ unified stamps for Postal and revenue stamp purposes is a great convenience to the public but it is a convenience which the whole State of Mysore does not enjoy. I do not think it can be seriously contended that an advantage which the whole State does not command should be made available to the people of the Station or that the withdrawal of that advantage would mean any serious

inconvenience

Serial No.

inconvenience to the latter.

5 The analogy of the arrangement adopted for settling the receipt stamp claims of the British Indian Provinces cannot apply to the Civil and Military Station. The position of this Station is entirely different. We cannot, therefore, agree to have our claims to the receipt stamp revenue settled ~~on the analogy~~ according to of the system found suitable in the case of Provincial Governments.

Nor can an average based on the Standard of that revenue as it stood some 18 years ago be the criterion for settling the future claims of the Station

6 All stamps, General and Court Fees, used in the Station are those of the Mysore Government and even in the case of receipt stamps, impressed stamps are those of the same Government. It is not right that in the case of adhesive stamps alone, a different procedure should be permitted In the order of things which ~~are~~ is being evolved in India, the restoration of the Station to the State is not an improbable contingency and it undesirable, in view of this, to accede to an arrangement like the proposed solution which would misinterpret the relation of the Station to the State.

7 It is stated that a copy of the Notification authorising the use of ~~the~~ unified stamps was sent to us in 1907 and that we did not raise

any

NOTE—Contn. sheet.

Serial No.

any objection at the time. I do not think th argument carries much force. What was wanted was not the communication of a decision but a proposal inviting our consent to the arrangement. In view of the relations of the Statio to the State and also of the established proc dure of using only the State stamps in the Station, it was only fair that the Government of India should have referred for our opinion the proposal to use unified stamps in the Station and given effect to the arrangement only after obtaining our consent to it.

8. For the period during which the unifie stamps have been in use, the solution sugges ed by the Resident may be accepted but for t future I think it is necessary that we shoul insist upon the use of our stamps and as I h already stated, reasonable notice may be giv to prevent any inconvenience to the people w have now been using unified stamps for recei stamp purposes.

Mudd 4/7/22

9. Reference - para 8 above

113/5-7 2nd member

mudd 4/7/22

This may be submitted to Durbar

Dhruv 2 Aug 1922 Jc 5-7

Draft with Dy Sec H 7-7

1887 Aug 97 Hughes Hallett Papers 2.)

NOTE—Contn. sheet.

Serial No.

letter and a D.S.N.

A draft, in accordance with the views of the Secretary is put up as desired in para 91 of the notes. Attention is however invited to the fact that the Financial Secy. states ~~that~~ in para 27 of his notes that the Mysore Govt. had the right to be consulted ~~and that they had~~ before the British Indian Postage stamps were permitted to be used as receipt stamps in the Station and that they should therefore have been consulted before they were introduced. It is for consideration whether this point can be pressed to the front in view of the fact that the Govt. of India seem to have reserved to themselves the right to introduce ~~Postage~~ British stamps in the station if necessary. (Vide para 2 of letter No. 1146 dated 11th April 1884 in the printed collection).

NOTE—Contn. sheet.

9.7.24.

Serial No.

Draft to the Residency and D.S.O. put up

Rev Secy 96 SM 14/7

Fair copy

14/7 Mead 16/7

95 A clean copy of the draft to the Residency is put up. There is also a D.S.O. in the file.

16.7.24. Rev Secy

Mead 17 July

Dewan (Thro Rev Secy) 96

by (97) Mead

Secy Education Dept

Y 19

DEWAN'S OFFICE, RECD. 18. JUL. 1924 Reg. No 459

Submitted to His Highness.

With the approval of His Highness, an enquiry was made of the Residency in regard to the circumstances in which the arrangement of using Mysore stamps within the limits of the Civil and Military Station was departed from in so far as the use of one-anna (adhesive) receipt stamps was concerned, by permitting the use of the British Indian unified postage and revenue stamps in the Civil and Military Station also. Enquiry was also made as to whether there was any objection to revive the old practice of using the Mysore one-anna stamp.

2. The Residency letter of 10th June 1924 under reference is in reply to this enquiry. The only objection raised in it to the proposed reversion to the old procedure is the inconvenience to the public if an arrangement which has been in force for so many years is disturbed. If immediate reversion cause inconvenience, there is no reason why the question of reversi itself should not be considered. By giving the public as lo a notice as may be considered necessary before altering the existing practice and by providing full facility for vending the Mysore adhesive receipt stamp in all Post Offices in the Station, all cause for difficulty to the public by requiring the use of Mysore stamps may be easily removed. It is also to be considered in this connection whether it can be seriou contended that an advantage which the whole State does not co mand, should be permitted to be availed of by only the people of the Station.

3. That we did not object at the time the notification pro viding for the new procedure was sent for our information, is no argument against the reversion, as the Mysore Government w not given an opportunity to express its opinion in the matter before the decision was arrived at.

4. The solution which the Resident proposes and is prepare to recommend to the Government of India is not also acceptabl as it ignores the existing general arrangements as regards t

use of Mysore stamps within the limits of the Station and is calculated to misinterpret the relation of the Station to the Mysore State. It is not right that in the case of adhesive one-anna receipt stamps alone there should be a different procedure.

5. For the reasons mentioned above, I consider it necessary to insist on the reversion to the old practice of using Mysore one-anna stamp. The Financial Secretary, who was consulted in the matter, is also of this opinion. I submit for His Highness' gracious approval the draft of a reply to the Residency communicating the above view and accepting the solution proposed by the Resident only for the period during which the unified stamps have been in use.

Bangalore,
19th July 1924.

SGN.
GR.

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Draft letter to the Residency suggesting the reversion to the practice of using Mysore one-anna receipt stamps in the Civil & Military Station, Bangalore, instead of the British Indian unified postage and revenue stamps.

102-8/

Order.

~~KRW~~

2/8/24

Chancery & Revenue

4/8

103/mah 4/8/24-8-0 10/8

16/today

Serial No. 5

As submitted with reference to para 105 of the notes. For information

5.6.242 member)

Seen

NOTE—Conton. sheet.

General and Revenue Secretariat.

File No. 71A of 19 24.

Serial No.

108 Submitted for orders.

109 The Residency letter under disposal 15-9-24 does not meet the points mentioned in our letter of 5-8-24. It has been pointed out in our last letter that the inconvenience complained of could be easily obviated and that it was necessary to have the same kind of stamps used in the Cotton Districts as in other parts of the State. But no reference is made to these points in the Residency letter under disposal. It stated in this letter that apart from some loss of revenue there is no obvious reason for introducing the impress stamp. The question of loss of revenue has not so far been raised by us at all. Both the previous two Communications to the Residency only referred to the need to re-introduce

NOTE—Contn. sheet.

Serial No.

The Mysore one-anna Receipt Stamps
When the Residency suggested in its
letter of 10.6.24 a solution for the
difficulty by proposing to give a set off
in the Pro-forma account on the
basis of average receipts from the
Sale of these Stamps before the
introducing the unified Stamps,
we said that this solution might
be applied to loss of revenue caused
to the State by the change introduced
without our Consent but that
all the same the re-introduction of the
Mysore Stamps was necessary. There is
no express allusion in the letter now
under reference even to the payment of
proposed ~~on account of~~
110 It seems necessary therefore to inform
the Residency that its proposal to give
a set off for revenue on some old basis
in the Pro forma is no solution of the
question raised in our Communication &
that there are "obvious" reasons for
demanding the re-introduction of the
Mysore Stamps; that what we want is
the use of Mysore Stamps in the Cochin State
and that the question of revenue is not
very important though it arises incidentally
and has to be settled to compensate

NOTE—Contn. sheet.

WD 2810—GPE—10,000—

al and Revenue Secretariat | File No. | of 192

Serial No.

DEWAN'S OFFICE,
RECD. ON 24 SEP. 1924
Reg. No 2502

The Mysore Govt for loss of revenue due to the change mentioned by introduced. It is for orders if the matter may be pursued further as proposed above

mas 18/9/24

Rev Secy 111) It may be noticed that in the Communicate now under reference the Residency has dropped the plea of not objecting to the measure which it advanced in its previous Communicate in support of the change to the impressed stamps

mas 18/9/24

II Member)

559/20.9

112 This may be submitted to Dewan for orders as this is more a Revenue question than an Educational one

mas 24/9

Dewan

mas 24/9

113 Please see letter 145 H Chief Secy

25/9 26/9

H. Sec)
Ch. Sec)

NOTE—Contn. sheet.

Serial No.

116 I am for pursuing the matter further. The position taken up in our last letter is -- strong while the Residency reply to it is weak. The case has ~~p~~ an important political side which cannot be ignored. There is no place for -- British revenue stamps in the Civil & Military Station and we should not surrender our position in matters which concern directly or indirectly, our Sovereign rights. Reversion to the old arrangement is the only satisfactory solution of both the political and fiscal parts of the problem and nothing short of such solution should satisfy us. I think the ~~xxxxxxxx~~ Government of India cannot easily brush aside our contention and even if they do, it does not matter, as ~~any~~ such adverse decisions can only strengthen our demand for a change of attitude of the Governmen of India towards our rightful claims.

13.10.24

4/10/24

Chief Secy)

DS 15/10

DEWAN'S OFFICE,
RECD. ON 22 OCT 1924
Reg. No 29924

306/15.10

NOTE—Contn. sheet.

2nd Member 116 by 21/10 115 & 117 Agree 15/10

118 Secretary may be informed of the Political decision of the Chief Secretariat

119 Immediate - Telegram Agent to Governor 25/10

Serial No.

120 A draft is put up for appl
MW
30/10

Chief Secretary)

121 I don't find the file mentioned in
9.7.12-06. Please print it & not
handle, put up a note & write
to
S/4

122 Mr Draft is receiving, has been shown
Pleader Car
to
31/1/25

123 I think the paragraph in the draft
relating to the calculations in the
set-off to be proposed, may be omitted
altogether at present, as ~~we are now~~ our contention now
is for the ~~use~~ restoration of
the old ~~practice~~ system, as
a matter of principle. The
~~reference~~ need of reference to
the proper method of calculation
would arise, if we did not
succeed in our present contention

Dewan
thro' H Secy)

MW
25-2-25

124 No remarks
Mule
26.2.25

MW
26/2

NOTE—Contn. Sheet

OFFICE,
27 FEB. 1925
6309

Submitted to His Highness.

In continuation of Mr. Banerji's Submission Note dated the 19th of July 1924 enclosing for His Highness' approval draft of a letter to the Residency indicating the views of the Mysore Government and suggesting a reversion to the old practice of using the Mysore one-anna stamps in the Civil and Military Station of Bangalore, I beg to submit for His Highness' gracious perusal the reply of the Secretary to the Resident to the above letter together with the file dealing with the question. The Secretary to the Resident invites reference to the reply already given by the Residency in their letter No. 4595/54-1899 dated 10th June 1924, where it is proposed to give a set off, in the pro forma accounts of the Assigned Tract, of an amount calculated on the basis of the average receipts from the sale of receipt stamps as realised before the unified stamps were introduced. He also enquires whether the set off would not meet the requirements of the case. The Resident thinks that considerable inconvenience would be caused if there is a reversion to the old practice and that apart from the fact that there is some - loss of the shared revenues, there is no obvious reason for introducing the Mysore stamps.

/26 Mr. Banerji was of opinion that the case has an importa political side which cannot be ignored, as there was no - place for British revenue stamps in the Civil and Military Station, and as such our position in matters concerning, directly or indirectly, our sovereign rights should not be surrendered.

/27 As regards the fiscal side of the question, business in the Civil and Military Station has increased in volume since 1907 and therefore the solution suggested in the Resi-

dency

Residency letter for a set off on the basis of averages prior to 1907 is not satisfactory. The reversion to the old system would obviate the difficulty of estimating the revenue in the absence of a distinct stamp for the purpose.

128 A draft put up on the above lines is submitted for the gracious approval of His Highness.

Camp, Bhadravati,
17th March 1925.

Offg. Dewan.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

129 Draft letter to the Residency on the use of British Indian one-anna stamps instead of Mysore Receipt stamps in the Civil and Military Station, Bangalore.

130 627

approved S. His Highness

MR

19.3.25

Order.

131 Chief Secretary

22/3

132 Secretary

23.3.25

Serial No. 1

To The Secretary to the Resident
No Pol 807 dt 24.3.1925

Requests for reasons stated that the Honble the Resident may be so good as to support the request of the Mysore Govt and move the Govt of India to sanction the use of Mysore Receipt stamps as in the previous years to 1907

Sec
Pol
26/3
2613

2 From the Secretary to the Resident No 5562 & 24 b/26
54-1899.

states that the Govt of India agree to the re-introduction of Mysore Govt one anna receipt stamps into the C.& M. St.n, & that the date of such re-introduction will be intimated later & that they have decided to refund to Mysore Govt Rs 14 100 which represents the estimated proceeds from this source for a period of 3 years @ Rs 4 700 per annum based on the average receipts upto 1907.

13 Now that the right of the State to have its adhesive receipt stamps used in the C & M has been recognised, the points to be cleared now seem to be :-

Serial No.

(ii) when the reintroduction agreed to is to come into force: or rather what is the ~~reasonable~~ period of police necessary to be afforded to the public of the stn for effecting the change: & what facilities are to be provided for the safety of our receipt stamps in the stn

(iii) On what Grounds the Govt of India considered ~~that~~ a refund of 3 years revenue as sufficient for the purposes of the case; while this revenue is being merged in the Postal Revenue ever since 1907-08.

(iv) whether, in view of the difficulty of exactly assessing the revenue at present accruing to the postal deptt from this source, it may not be the proper course to strike an average between actual revenue from this source in the last year prior to the abolition & the first year after its reintroduction & take this average as the basis for the calculation of loss of shared revenue the most reasonable the state during the period of suspension.

Subd for orders

Income 1.7.26 MSK 1.7.26.

134 The copy of the Residency letter subd to the Dewan (with the Dewan's order thereon) is placed below. A draft

NOTE—Contn. Sheet

Serial No.

is put up acknowledging the Resid[t]'s letter. The period for which we sh[d] be reimbursed is 19 years now and by the time stamp is reintroduced next year will in all be 20 years. The draft put up urges reconsideration of the decision as to the period for which refund sh[d] be made. D.S.V. is also put up

Ch Secy
3/7

(135) Draft letter V.D. SR
up
A
5/7/26

(136) 2nd Issues

(137) Done

5/7/26

(138) Please see para 85 of Notes. I do not think it is fair to pay us on the basis of average receipts up to 1907. We have to be compensated as represented in the draft for the whole period since the unified Stamp was introduced into the Station and the Calculation of amount to be paid sh[d] take into exact the progressive character of this revenue. I placed in the file a Statement

Mg I

NOTE—Contn. Sheet

General and Revenue Secretariat.

PP File No. 183 of 1924

Serial No.

DEWAN'S OFFICE.
Received on
7 JUL. 1926
Reg. No. 115

I do not know that the ~~the~~ stamp has expanded in the Whole State Since 1907-8. It is not unreasonable to assume that the receipt stamp revenue of the C+M Station increased in the same manner in this period. In fact the increase might have been greater still in the station, considering that this a place of considerable commercial activity.

Mwll
6/7/26

139) a further reform may be made through the Residency Agency. (Vakeel appears to Chas Todhunter on this subject).

JM
15.7.26

140) U-S
Earl
6/7/26

Mr. Upadhyaya's application for grant of free passage from Bombay to Europe & back on medical grounds.

17/7

NOTE—Contn. sheet.

If I understand the matter aright, —

① Only Mysore stamps are to be used in the Court in Mysore

Station
(1a) British India likewise the rates

② Mysore supplies the stamps free of cost

③ The sale proceeds of all stamps sold by vendors or treasuries within the Court in station are credited to Court in station revenues

④ In the case of cheques a separate mark is put on stamps embossed for the Court in station

⑤ In the case of receipt stamps unlike stamps have been used since 1906, but the Govt of India have now agreed to the use of Mysore stamps and to make a small refund.

The following points suggest themselves: —

(a) Stamps being now a Provincial subject, it is not unlikely that the arrangement with the Govt of India will come under challenge. Thus, if an inhabitant of Bangalore went to stay in Madras and paid his hotel bill with a cheque on Bangalore, he would be liable to prosecution and his cheque would not be admissible as evidence in a court of law. Presumably the answer will be

pay double duty if they use Mysore cheque books outside.

(b) It is not very clear why the claim for cost of stamps was waived.

(c) It would seem desirable in this case if court fee stamps to provide for uniformity of rates, or at least to see that the court fee stamps rates are not the lower. Otherwise, when there is a choice of jurisdiction, preference will be given to the cheapest court.

(d) It seems desirable to have a very clear record of purpose for which bought, and to require Mysore courts in accepting stamps to see that no stamps bought in the court in question are admitted

(e) Great care will be needed in the matter of refunds to ensure that no refunds are given on unused stamps bought in the other territory.

(f) As regards the prepayment proposed to be made on account of past years, it may be noted

What an agreement was made by the Union with the Provinces on the first introduction of the unified stamps based on the revenue from receipt stamps prior to 1906. When the matter became of importance to the Provinces after the Referendum, this was strongly contested and after much argument a fresh formula was adopted by the Finance Ministers' conference of 1924. The Govt of India, however, did not give away over the back years. It is very unlikely that the Canal in Stations is brought under this formula, and the acceptance of the Mysore proposal is probably the substitute for that.

The amount offered is a casual inadequate. But it is not quite clear that the State is entitled to claim the whole of the sum due since 1906. If it had been credited regularly, it would have been added to the surplus revenues and

WD 01264—GPB—40,000 17-12-25

General and Revenue Secretariat

P.P. File No. 103 of 1924

Serial No.

(141) Re-submitted with reference to Sir Charles Todhunter's Note.

— Re Para 1 of Note.

(142) The position as regards the use of stamps rates and other matters is as stated in the first paragraph of that note.

These points do not affect the question dealt with in the present draft. MW 19/2

(143) As regards the points raised in the note:—

(a) Residents of the Civil and Military Station issuing cheques in Madras are like citizens of Mysore in the same position.

(b) The circumstances in which the cost of printing stamps was waived are stated in paragraph 70 of printed file 144 of 1906-07. (Vice Flag "W" and also serials 15 and 16 in the same fi Flag "H".)

(c) Rates of Court Fee are understood to be the same in the two places at present. This will be verified.

(d) and (e) Stamps sold in the Civil and Militar Station bear either the Treasury seal or are printed over with tne words "Civil and Milit Station." Instructions to protect revenues i both areas were issued at the time these arrangements were agreed upon. Stamps bought in the Civil and Military Station cannot be issued in Mysore Courts; nor can local office refund the value of any stamps not bought from a local vendor.

(144) As regards the method of calculating the amount to be refunded to us in this case it does not appear as if the provincial formula can apply to the State. What we are entitled to as refund

Serial No.

DEWAN'S OFFICE.
Received on
22. JUL. 1926
Reg. No. Lx 58

seem to be the whole amount realized for practically all the years from 1907. An arrangement of a proportion of the surplus—excess of the receipts over expenditure—being given to the Mysore Government was fixed only recently.* If the Revenue from the sale of these stamps had been credited to the Civil and Military Station all these years the whole of it would during the greater part of the period have become part of the surplus and been paid over to us ~~accordingly~~. For the years since we arrived at the agreement ~~re-appropriation~~ regarding a portion of the actual surplus in any year being given over to the State, the amount due would be smaller. It is perhaps not necessary to enter into this detail in the present letter. It is proposed in the draft that the calculation may be made on the basis of the receipts for the whole period. We do not ask for the whole amount gross. The exact amount may perhaps be settled later when the principle of re-imbursing the S. for the whole of the estimated loss has been admitted.

145) In view of the above it is for orders if the draft in the file which has been approved by the Dewan may issue.

Ch Secy. Ind 19/7

146) I think the draft may now issue

2nd Member Dewan 20/7

147) I agree 20/7/26

148) 22.7.26 23/7

149) done

* The letter in which this was fixed is not readily available. I have asked the CB to put it up. The arrangement came into effect from 24-25. Ind 20/7

OFFICE OF THE SECOND MEMBER OF COUNCIL.
20 JULY 1926
No. 420

WD 01264—GPB—40,000—17-12-25

Serial No.

A. D. S. N. is put up for disn. of the papers to H. H. for information as per orders of the Dewan on the tappal Copy of the Reader Comm.

6. 8. 26

DEWAN'S OFFICE.
Received on
9. AUG. 1926
Reg. No. 1028

6.8.26. Dewan

Submitted to His Highness.

In continuation of Mr. Mir Humza Hussain's submission note dated 17th March 1925 enclosing for His Highness' approval draft letter to the Residency in the matter of the reversion to the old practice of using the Mysore one anna receipt stamp in the Civil and Military Station, I beg to submit for gracious perusal of His Highness the reply of the Secretary to the Resident intimating that the Government of India agree to the re-introduction of the Mysore one anna stamps. While recognising the principle of the State being recompensed for the loss of revenue for the period during which British postal Unified Stamps were in use in the Civil and Military Station, the Government of India offer to pay the State only 3 year's revenue viz., Rs.14,100 as against nearly 20 years loss of revenue and also leave the question of the date of re-introduction of Mysore Stamps to be intimated later. While thanking the Government of India for their acceeding to our request, the claim of the State for compensation for loss of revenue ever since 1907 has been pressed and early intimation asked for of the date of re-introduction of Mysore Receipt Stamps.

Sir Charles Todhunter was kind enough to study this question and offer some suggestions. His note is found in pages 54-57 of the notes to the file.

The papers are submitted for His Highness' gracious perusal.

Mirza M. Ismail

Bangalore,
9th August 1926.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Papers relating to the use of Mysore one-anna Receipt Stamps in the Civil and Military Station.

Order.

KRW

12/8/26

Chief Secy (This decision of the Railway made use of re Income Tax - Coding of C.r.m. Stn & Railway Lands because the same Please note this on that file for L.L. Secy)

Lee 21/8

This may be sent to the Financial Branch for favour of noting the information required by the Under Secy.

my
31/8/26.

Supt 2d Br. contra rights for favour guide and very early action

The information may be obtained from the Commissioner of Stamps.

By 31/8 KPK. 31/8/26 Draw subt.

31/8/26 mw 1/9/26. 1.9.26

NOTE—Contn. Sheet

GPB—37,500—1-9-26
App. F. III—2]
of 192

PERUSAL

RS

I Member (Secy)

II Member (Mun.) 21/8/26

1465
21/8

~~Enclosed~~

Mr 156 Sub-Lt Under Secy.
25/8/26 for Please verify as regards (c) in para 143 of notes
Mun 27/8

Serial No. 4

Letter no. G. 2743 dated 7/9/26 to the Comrs. of Stamps enquiring whether the rates of Court fees levied in the C&M Stn. are the same as those in force in the State etc.

5— Letter no. 9036/52-1899 dated 20/10/26 from the Secy. to Resident stating that the Mysore one anna receipt Stamps will be introduced into the C&M Stn. from 1/4/27, that the points raised in Paral 3 is being considered by the Govt. of India and requesting that arrangements may be made with the Post-Master General of Madras for the sale of Mysore one anna receipt Stamps in the Post Offices of the Civil and Military Station Bangalore—

159 Stamps comm
Sent with a draft letter to the [redacted] and a D.S.N.

159 Meer Tyke draft recd
Secy 28/10

MW
22/10/26
MBK
22/10/26.

160 Dewan's orders dated 22/10/26 on the Tappal Abstract—

"May I see the file on the subject? May be put up at Bangalore."

MW
28/10/26 161 Draft to Commissioner of Stamps and D.S.N. put up for approval.
(Meer Secy)
Secy 28/10

NOTE—Contn. Sheet

Serial No.

163

1. Please issue draft asked.
2. After issue, Submit file to DW and list D.S.N. asked

R/9
30/10.

6. Memo. no. S. 4418 of 30/10/26 to the Commr. of Stamps in Mysore for issuing necessary action re. the sale of Mysore Stamps in the post offices of the C & M. Station, Bangalore.

164 Recommended as ordered.

nw 1/11/26 165 D. S. N. for approval

Dewan) 5/11

(Attend a letter of acknowledgment may also be sent to the Railway. R/9 30/10)

165 Draft submitted.

nw 1/11/26

Issued 1/11

no. Pol. 3992 dt 2/11/26 to the Secy. to Resident acknowledging.

Illegible 2/11

DEWAN'S OFFICE.
Received on
8 NOV. 1926
Reg. No. 3992.

Submitted to His Highness.

In continuation of my submission note dated the 9th August 1926 about the re-introduction of Mysore One Anna Receipt Stamps into the Civil and Military Station, I beg to submit, for the gracious perusal of His Highness, letter No.9036/54-1899, dated the 20th October 1926 from the Secretary to the Resident intimating that the Mysore One Anna Receipt Stamp will be reintroduced in the Civil and Military Station, in place of the British one-anna unified stamps, with effect from the 1st April 1927, and stating that the question of the amount to be refunded to the State for the loss of revenue suffered for the period, during which British Indian Stamps have been used in the Station instead of Mysore Stamps, is being considered by the Government of India.

The Commissioner of Stamps in Mysore has been requested to take necessary action in consultation with the Post Master General, Madras, for the sale of Mysore One-Anna Receipt Stamps, in the Post Offices of the Civil and Military Station.

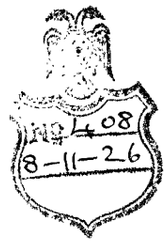
The papers are submitted for His Highness's gracious perusal.

Bangalore,)
8th Novr.1926.)

Mirza M. Ismail

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.



Letter from the Residency on the subject of re-introduction of Mysore One Anna Receipt Stamps into the Civil and Military Station.

67

Order.

KRW
10/11/26

Serial No.

8

Letter No. C R. 50/26-27 dated 8/11/26 from the Comm. of Stamps forwarding a Comparative Statt. of Rates of Court-fee levied in the Ca M. Stt. Bangalore.

171

Subd with Reference to para 156 of the Instg. The rates are higher in many respects than those adopted in Mysore.

mg
12/11/26

MSK
12.11.26 (Chiefsecy)

Ags
16/11/26

171 Please note the purpose for which this note was desired & what use is proposed to be made of it. Beyond a slight fee the U-S Govt is no other interest. It is also not clear what bearing it has on the present question

B
17/11/26

Ags

173.

In his note Sir Charles Todhunter observes that we had to make sure that the Courtfee rates in C+M Stt were not lower than in the State — as otherwise the cheaper courts would be preferred whenever there was a choice of jurisdiction, and the State would thus lose income.

Serial No.

It was stated in para 143 (c) that the rates would be verified. This enquiry was made accordingly. As the rates in the Straits Sts are in no case lower than here, no further action is necessary in this matter.

MD 24/4

Ch Secy

9. Letter no. C.R. 73/26-27 dated 19th Nov. 1926 from the Commr. of Stamps soliciting orders as to whether the ~~Straits~~ receipt stamps have to be overprinted with the words C of M. Gtee. (2) whether they have to be sold for cash in the St. H. Dty. to the Post masters in the C of M. Gtee licensed by the Collector direct or (3) whether they are to be sent to post masters on indents without recovering the value thereof as in the case of the other stamps and suggesting that if the receipt stamps have also to be supplied free it

Serial No.

will be better to supply them along with other stamps to the Honourable the Residents' Treasury, wherefrom the Post masters may get their supply.

175 The Jud. Secty. may perhaps be consulted.

MS 26/11/26

The Jud. Secty are to be consulted if approved

MSK 26/11/26

Chief Secy 26/11

177. It seems desirable to send them after the Hon'ble the Resident's Treasury who should arrange for the distribution

27/11/26

Rs 1535-

Vice Chancellor.

Chief Secretary 29/11

FINANCIAL SECRETARY
30 NOV. 1926
No. 1377

178. Uniformity of procedure would be secured by sending these to the Hon'ble the Resto Treas. as suggested above since we are adopting that procedure for our Court-fee Stamps also

7C1535

According to the Residency letter, arrangements have to be made by us with the Postmaster General ~~of~~ Madras for the ~~same~~ sale of Mysore One Anna Receipt stamps in the post offices of the Civil and Military station, Bangalore. In other words, these offices will be the licensed vendors for the sale of Mysore One Anna stamps to the public for use in the Civil and Military station. The arrangement will, I presume, be on the ~~same~~ lines on which the post offices are now obtaining the one anna unified stamps along with ordinary postage stamps for sale to the public. If the Postmaster General is agreeable, the One Anna Receipt stamps may be sold for cash from the State Huzur Treaury direct to officers in charge of post offices in the Civil and Military station, Bangalore, in accordance with the provision contained in Rule 23 of App. 9 of Civil Account Code Vol.II. If purchases are made by the Head Office for distribution to sub and branch offices, the procedure of obtaining receipt stamps from the State Huzur Treaury which is so close to the Head office will be advantageous to all parties The forwardal of receipt stamps on indent to the Resident's treasury for distribution to the post offices will become unnecessary. ~~If~~, however, the Postmaster General desires that that the receipt stamps may be supplied on indents, ~~by~~ to the Bangalore Head office without payment, then the value will have to be credited through the Jama Karch account and in that case, the arrangement of supplying the receipt stamps to the Resident's treasury for distribution to post offices would be more convenient. Whether

NOTE—Contn. Sheet

2642

the stamps intended for use in the Civil and Military station are sold from the Mysore treasury direct or through the Resident's treasury, we get the full benefit, minus the discount payable under the rule.

There is no necessity for considering the question of over-printing the one anna receipt stamps at this stage.

The views of the Postmaster General will have to be ascertained in the first instance.

h
1.12.26.

OFFICE OF THE
SECOND MEMBER OF COUNCIL.
2 DEC. 1926
No. 3750.

The G.I have authorised that arrangements may be made with P.M.G. Madras for the Sale in Mysore one anna receipt stamps in the Post Offices in the C and M station" and it also stated that P.M.G has agreed to undertake this work. What is now required is only to settle the detailed procedure for regulating Sales

The P.M.G may not agree to purchase as on Such an arrangement means pre-payment! We may suggest, through the Resy, the following arrangement and if any modification are proposed by the P.M.G We may consider them.

1. We shall Supply Stamps on indents from the chief Post master - Bangalore
2. Supply will be made from the station Toy
3. Requirements of Post offices, may be met from by the chief Post master
4. Credit to us for Sales made may be given monthly in the Jamma-Khanch acct with A.G Madras.

There is one very important point relating to the System Suggested by the G.I. and that is according to it the proceeds from the Sale receipt stamps used in the C and M station would not be included in the revenues of the station - This procedure raises difficult legal and financial points but we need not take them up. The arrangement accepted is favourable to us as it gives us the whole revenue from receipt stamps used in the State instead of only a share, as would be the case, if this revenue is credited to the station in the first instance.

NOTE—Contn. Sheet

Issued
2642

Issued

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

Rea

Serial No.

DEWAN'S OFFICE.
Received on
6. DEC. 1926
Reg. No 4079.

When the Whole revenue is credited to Govt and the Supply of Stamps is made to Postal as stated by Secy Dept directly by us there is no need to overprint these stamps with the letters Words "Cond M States" as in the Case of other Stamps supplied to the States.

Dewan)

Mus
4/12/26

185. I agree

Mus
5/12

186. Draft Memo - Vernacular

RR
7/12

Mus
7/12

187. Draft Subd.

MW
8/12/26

MSK
8/12/26.

Secy) Draft submitted for approval.

Mus
10/12

For perusal by the Hon'ble members.

RR
10/12

Mus
10/12

10.12.26

JSS
RR
10/12

Mus
10/12

OFFICE OF THE
SECOND MEMBER OF COUNCIL.
10 DEC. 1926
No. 3953

Secretariat — File No. 103 of 1924

Serial No.

10 Letter No. Pol. 535 dt 14/12/26 to the Secy. to Resident marking certain proposing as in paras 182-184 and requesting the Residency to obtain and Communicate the P.M.G's views thereon

Memo No. G. 6616 dt 14/12/26 to the Stamps Commr. Communicating the above.

15/2/27

13 From

The Comm^r of Stamps
210 C.R. 43/26-27 dt 21/2/27
forwarding for
Orders a Copy of
letter from the Pay &
Accounts Officer, Ctm.
stating requesting the
Supdt of Stamps to
impress the Thiyoore
Office Receipt Stamps
with the words "Ctm
stating" & to supply
1000 sheets thereof
Supdt with refce for
Orders.

As no reply has
yet been received from
the Residency to this
Office letter dt 14-12-26
a draft reminder is
also put up
2/23/2

NOTE—Contn. Sheet

Serial No.

(42) The idea is that the words C & M Station need not be omitted. Please see the minutes of the II Member at para 184.

(43) The Resident suggested that the arrangements may be made with the P.M. & Madras, for the Sale of the Stamps in the Post offices & C & M Station.

Flag P.

(44) We have accordingly proposed to the Resident, that the Stamps will be supplied from the S.H. treasury, to the Post Master Bangalore, and have requested him to obtain the views of the P.M. & their proposal. No reply has been received.

Flag I

(45) In the meantime the pay and accounts office C & M Station has asked the Supdt of Stamps to supply him with the 1000 sheets. with the words, C & M Station required. The reply from the Resident has to be awaited before reporting to the Commissioner of Stamps.

Pend

(46) A reminder to the Resident is put up

Jus
2/12

Secy
Issued 26/12

Approved
Issue RR
26/12/47

NOTE—Contn. Sheet

Serial No. 14

From

The Secy to the Resident-
No 1681/47 21/2/27
Forwarding for opinion a copy of a letter from the Pay & Accounts Officer, Bangalore, enquiring whether Anyam Receipt Stamps to be introduced in the Cochin State are to be issued to Postmasters & Stamp Vendors of the State on commission system & if so the rate of commission to be allowed.

Submit with a draft to the Comptr of Stamps.

It may be noted that the Resident have not referred to this office letter of 14-12-26.

2/MSK
4/26/2

Gen. Secy 26/2

approved
RB
1/3.

NOTE—Contn. Sheet

General and Revenue Secretariat

P. P. File No. 103 of 1924

Serial No. 15

To

The Comr of Stamps
No 4568 A 3-3-27
Forwarding for remarks a copy of SR 14 from
The Comr of Stamps
No C.R. 73/26-27 A 7/3/27
stating that a commission of 3 P.c. may be given if the Postal Officials purchase stamps for ready money & 2 P.c. if they are supplied with stamps without requiring cash payment but in this case sufficient security is necessary.
201 Srib-d for orders.
9/3
9/3

202) The Bay and Accts officer C&M Station wanted to know whether the Mysore receipt stamps to be introduced into the Station from 1st April 1927, will be issued to post masters and stamp vendors on Commission.

203) Thereupon the Commissioner of Stamps was consulted.

NOTE—Contn. Sheet

Serial No.

204) He has now sent his reply. The opinion of G. M. G. Madras on our suggestions may perhaps be awaited.

Secy 4/3

205) Gen. Secy.

Yes. Please

Ltr. on Many Matters

RB

7/3

206) Sir?

From the additional D.O. reply since received it will be seen that the question has been referred by the Post-master General, Madras, to the Accountant-General Post & Telegraphs, New Delhi - 207)

7/3 Short Another reminder

14/3 may perhaps be sent to the Residency.

Secy 14/3

(Gen. Secy)

208) We may wait for a couple of days more, I think,

RB

209) Please submit on Saturday next

Secy 15/3

NOTE- Contn. Sheet

Serial No.

17 From

The Secy to the Resident
No 25 of 1873/27
Notifying the use
of Mysore Receipt-Stamps
in lieu of the Station Stamps
1st April 1927.

(21) Sub'd with a memo
received from the
Residency about the
Commission to be
allowed on the sale of
Receipt Stamps.

2 MSK
22/3

(211) Draft for perusal & issue

This Memo 22/3

(212) The question re commission has to be settled very soon as the new stamps have to be used from 1st April.

CBK 22/3.

(213) Please issue dfts above & put up file

CBK 22/3

RG 22/3.

18 To

The Commissioner for Govt
No 4. NO 1440 of 22-3-27
Requesting to intimate

OFFICE OF THE THIRD MEMBER OF COUNCIL. 22 MAR. 1927 No. 1343

NOTE. Contn. Sheet

Serial No.

The Officer in charge of the State Virgin Treasury to supply the required stamps on indent from the Pay & Accounts Officer & the stations.

To

The Comm. of Stamps
Vid G. 10441/W 22/3/27
Forwarding for information a copy of SL 18.

19 To

The Secy to the Resident
Vid Pol 808/W 22/3/27
Stating that pending settlement of the arrangement proposed in SL 18 instructions have been issued to the Officer in charge of the State Virgin Treasury to supply stamps on indent from the Pay & Accounts Officer, & the stations.

214 Resubmitted with reference to paras 212 & 21, & the Notes given.
2/3 Gen. Secy 25 MS 2/3

Note. Contn. Sheet

Serial No.

Orders are now required on the Question of granting a Commission of 3 p.c. on the Stamps sold. This rate is, I understand, the usual rate & may be approved.

Third Member thro' Fin Secy.

RR 23/3

28/3

Fl 3260-26 & 24.3.27

217) I agree - Vide para 2 of Commr's letter of 5th March 1927 & para 2 of Pay & Accts Offr's letter of 14-2-1927.

4968 Post 2101

2185) There is another important point to be considered. The Govt of 18th March 1927 issued by the Resy that Mysore requisite Stamps may be purchased from the Pay & Accts Offr necessitating the over-printing of the Stamps by the words C & M. States -

The position explained in my note paras 179-180 & minuted by the 2nd member in 183-184 is now altered.

We do not make the full value of the requisite Stamps, as if it should be credited to the Revenues by the C&M States only 2½ % will become payable to us as our share of the Stamps sold to the Pay & Accts Offr who have to be over-printed as originally proposed by the Commr.

We think - replying to the Communication of

NOTE- Contn. Sheet

Serial No.

14th Dec. 1926, the Resy have taken steps to notify an arrangement, which is not quite in consonance with the arrangement sanctioned by the Govt. vide ~~Castamp Commissioner~~ para 20 of the Resy's letter of 20th Oct 1926.

If under the present circumstances we supply any non-postal stamps without overprinting there is the risk of stamp vendors in the Chitaldrug selling them for use in the Mysore State.

I have invited attention to this aspect with a view to its being settled ~~under~~ before the supply of stamps is made

K 24. 2. 27

K No 220 Letter No. C.R. 73/26-27 from the Stamp Commr. stating that it is presumed that the stamps may be issued without overprinting. 219) 28/3

OFFICE OF THE HEAD MEMBER OF COUNCIL
25 MAR 1927
No. 14 27

220)

I think it is best to have the stamps overprinted. Please instruct S. Commr accdgly

221) Above pleas & then Sec'y to Govt. Commission— RB 27/3. CRK 26/3.

222) Draft. dated

223) Draft. Subd. MR 28/3/27 MR 28/3

224) for perusal before issue

Please let this issue RB 28/3

225) Genl. Secy to come here RB 28/3 MR 28/3

NOTE—Contn. Sheet

Serial No.

21 To

The Comptr of Stamps
No G. 10552 dt 28/3/27
Stating that the
Stamps may be supplied
to the C & M Station with
the words "C & M Station"
duly overprinted.

22 From

The Comptroller
No 1197 dt 26/3/27
Stating that the
Officer in charge of the
State Hyderabad Treasury
has been instructed
to issue the required
quantity of Stamps
on indent from the
Pay & Accounts Officer
& requesting that orders
re the mode of recovering
of the value of Stamps
may be communicated
early.

226 Subd

Orders re the recovery
of the value of Stamps
can be passed only
after the result of

*NOTE—Contn. Sheet

Serial No.

arrangement proposed in G.O. is known.

A draft to the Residency about concession to be allowed is submitted for consideration with reference to para 221 of the Rules.

The point raised in para 218 of the Rules about the Mysore Govt. selling the full value of stamps is also for consideration.

2. Mar. 1923

23 From

The Secy to the Resident No 2892 of 29-3-27 forwarding a copy of a letter from the Accountant Genl, Posts & Telegraphs re the arrangements for the supply of stamps to the C & U stations and enquiring whether the Mysore Govt agree to the adoption of the

NOTE—Contn. Sheet

Serial No.

Procedure suggested.

Submitted for orders.

The following points require orders:-

(1) Whether the adoption of the procedure now suggested may be agreed to.

(2) Whether no security is necessary from the Postmasters for holding the stock of stamps as an advance

(3) The limit upto which the Post-masters can be allowed to have the stock of stamps as an advance.

(4) Whether it is now necessary to overprint the stamps with the words "Con. Station

(5) The rate of commission to be allowed & whether it is to be allowed on the quantity indented for or on sales.

(6) Whether the quantity of stamps already

Serial No.

Supplied to the Pay & Accounts Officer, C & M Staff, is to be transferred to the Postmaster or to be accounted for independently (Q- It has ascertained that Stamps worth Rs 4000/- have been supplied to the Pay & Account Officer)

2 (Work 228) 30/3 The Fin. Secy may perhaps be consulted on the points raised.

Secy 30/3

229) Gen. Secy) Fin Secy Cont Rig 30/3 Secy 31/3

Fl 3346-268 31.3.27

5239 31.3.27

FINANCIAL 1 APR. 1927

230)

The procedure suggested by the Accountant-General Posts and Telegraph is advantageous to us and we may agree to it.

I request reference to my note of 1st December 1926, para 179, where a similar arrangement was suggested by me. The only difference is - the Head Postmaster, Bangalore will have to be allowed certain quantities of stamp as an advance without prepayment.

NOTE—Contn. Sheet

Serial No.

He is the ex-officio vendor - no security need, I think, be demanded from him.

As the transactions do not pass through the Post and Telegraph accounts, it is necessary that we should ask for permission to inspect the stock of stamps and the accounts with the Postmaster, Bangalore, whenever necessary.

As regards the limit up to which the Postmaster can be allowed to have stamps in advance, the Commissioner may be consulted. One month's average consumption would perhaps be sufficient.

As the stock with the Postmaster will be recouped by purchase of stamps in the State Huzur Treasury on cash payment, no over printing of the stamps will be necessary.

In purchasing the stamps, the Postmaster may, as in the case of other licensed vendors, be allowed a commission on the quantity indented for to recoup the stock held as imprest.

As regards the stamps for Rs.4,000 already supplied to the Pay and Accounts Officer, Bangalore we may suggest the transfer of the stock to the Postmaster, Bangalore. The value of these stamps may be treated as an advance to the Postmaster and he may be requested to credit the sale proceeds to the State Huzur Treasury, according as the sales are effected, retaining the prescribed quantity as an advance with him. As the sale proceeds are received in the State Huzur Treasury, the temporary advance in excess of the Imprest may be adjusted.

Note–Contn. Sheet

Serial No.

23) Please put up a draft- acct. & Govt Secy's note + submit to Member

RG
1/4.
DS 1/4

24 From
The Secy to the Resident-
No 30 K 29-3-27
Forwarding for information
a copy & Notification
amending Notification
K 19.3-27.

25 From
The Secy to the Resident-
No 2957 K 30 3/27
Forwarding a
copy of a letter from
the Dy Postl Director
Genl enquiring whether
the arrangement suggested
by the Accountant Genl
Posts & Telegraphs,
New Delhi, is acceptable
to the Durbar Govt & Suggesting
Rs 300/- may be provisionally
fixed as the advance
towards the sale of
one annas receipt Stamps
in the several Post-offices
in the Cochin State.

NOTE—Contn. Sheet

Serial No 26

From

The Comm. of Stamps
No C.R. 72/26-27 dt 21-2-27
Regarding the arrangements made in regard to the supply of 1 anna receipt stamps to the C & Du Stations.

(227) Filed with 2 drafts with reference to paras 231 of the Notes Supra.

L. 5/4

From

The Secy to the Resident
No 4132 dt 7/5/27
Requesting to communicate the decision arrived at in the matter of arrangements to be made for the sale of one anna receipt stamps in the Post-Offices in the C & Du. Stations.

From

The Secy to the Resident
No 4324 dt 13/5/27
Forwarding a Petition

NOTE-- Contn.Sheet

Secretariat | File No

Serial No.

Cause of the delay is being investigated
ASO
7/6

The 11 months
Minute on the above
Grant Deccan has been
followed to the
Deccan Separately
ASO
7/6

Expedite
RR
8/6

NOTE—Contn. Sheet

Q- a letter from the Pay & Account- Officer, Bangalore, and requesting to be favoured with a reply in the matter of concession to be allowed on the sale of Duke Anna receipt stamps in the C & M Stamps

23/9/16

Two drafts in accordance with order at Page 231 of the file are already in the file.

2/
24/6 Please issue draft portion. The delay has put the public of the station to inconvenience and led to repeated reminders from the Dep. Chief is an important case and I can not understand how it was overlooked. The matter may be brought to the notice of the Chief Secy. and 26/6/25

To The Secy to the Resident No. Pol. 1069 of 6-6-29 stating that the procedure for the sale of stamps suggested by the Accountant-General is acceptable

Serial No.

The limit of value of stamps to be held by the Postmasters as the stocks for making sales may for the present be fixed at Rs 200/- and that a commission of 3 per cent will be given to the Postal Depts

27 The Secy to the Resident No 5012 of 2/6/27 forwarding copies of certain certificates issued by the Govt of India & stating that the loss mentioned will be made good if desired. Sitd for orders.

2/7/16 Gen. Secy) 7/6

I think the Resd. (after may be addressed with the remark that this Govt would have appreciated it if they had been informed of these notifs when their issue rather than after.

As regards the loss, it does not seem worthwhile to ask or accept any Compensation

Mr. Menon 8/6 RB

We need not comment on this point. There was apparently no time to consult us. We may say that the arrangement is noted.

OFFICE OF THE SECOND MEMBER OF COUNCIL 8 JUNE 1927 No. 7453

It will be difficult to assess the loss. But we can not waive our claim. We may wait & see how much will be sold upto Sept & how much thereafter. We may say as regards this point that we shall address a separate comm. 8/6/27

NOTE—Contn. Sheet

Serial No.

Please put up draft on the lines of the II member's orders on the last page.

9/6

11/6/26

Rs. 1/- 1/11-14/-

2/. 13/6

Gen. Secy 14/6

Please issue draft and after issue take explanation further duly and submit to Ch. Secy as usual by the monthly

14/6.

28' To

The Secy to the Resi
No 2983 dt 14/6/26
Acknowledging the
receipt of the letter &
stating that the arrange
ment proposed to be made is noted & that
a further communica
about the loss involve
will be addressed in due
course.

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

General and Revenue Secretariat.

P.P. File No. 103 of 1926

Serial No. 29

From

The Postmaster, Bangalore

No M.T.2 A 16/6/27 Recd 17/6

Requesting that arrangements may be made for the supply of Rs 300/- worth of Stamps, being the amount fixed as advance.

Sub? with a draft for Rs 300/- has been received from the Resident

17/6

(Gen. Secy)

Issue and then submit to Member for perusal

RR 17/6

17/6

Receipt after issue of the draft

17/6

18/6

(H Secretary)

Mem 20/6/27 RR 20/6.

OFFICE OF THE SECOND MEMBER OF COUNCIL 19 JUNE 1927 No. 7623.

NOTE—Contn. sheet.

General and Revenue Secretariat.

P.P. File No. 103 of 1924

Serial No.	
30	To The Comr of Stamps Lr No 4026 dt 17-6-27 Requesting to arrange for the Supply of Rs 200/- worth of Stamps to the Postmaster, Bangalore, as an advance to be held by him for the Sale of Stamps in the Post-Offices of the Cantonment. To The Postmaster, Bangalore Lr No 4027 dt 17-6-27 Forwarding for information a copy of Sl 30.
31	From The Secy to the Resident Lr No 5678 dt 18-6-27 Recd 21/6 Forwarding for information a copy of his letter to the Accountant-Genl, Posts & Telegraphs, Delhi, in the matter of the Sale of Post receipt Stamps

NOTE—Contn. sheet.

Secretariat. | T.P. File No. 1025 of 1926

Serial No.

In the Post Offices of the
C & M States.

Submitted for orders.
According to the
arrangement proposed
by the Accountant-General,
Posts & Telegraphs, Delhi,
and accepted by this
Govt. the Postmasters,
Bangalore, should purchase
stamps from the State
Hegim Treasury. The
present letter seems
to affect this arrangement
& no mention is made
in the letter of the circumstances
under which necessitated
the change.

8850
23/6

2.2.16 Forwarded opinion.
Govt Secy.

Fin Secy with
compts

Please see para 183.

I am not sure that we can raise
any objection to the change.

Hd. Accounts. 22-6-27

25/6/27

I do not see in the file
the extract referred to in the
24-6-27 Resn letter to Accountant-P & T Delhi
yesterday 27/6

OFFICE OF THE
SECOND MEMBER OF COUNCIL
25 JUN 1927
NOTE 7 on 1 sheet
No.

Serial No.

Subst

The Residency have not sent the extract of the letter to this office.

Hm Their Memo
25/7/27. Obtained, stapled

Mrd Menuha

RG
29/6.

Yes

mwm
1.7.27

RG
(17.

Ready for perusal before issue

Gen. Secy)

RG
2/7

ISSUED
2/7

36 To

The Secy to the Resident—
Pol 16 R 57/27
Calling for a copy of the letter R 111-6-27 from the Pay & Account Officer.

37 Letter No 6438 R 8th July 1927 from the Secretary to the Resident — Forwarding copy of letter No 862 R 14.6.27 from the Pay and Accounts Officer, Cochin Station

Subd
9.7.27

Genl Secy) 9/7

NOTE. Contn. Sheet

No. 7822
RECEIVED 28 JUNE 1927
OFFICE OF THE SECRETARY TO COUNCIL

General and Revenue Secretariat.

File No. P-T 103 of 192 .G-5

Serial No.

I would not object to the 3 P.C. Commission. That is a small matter. But we cannot allow the proceeds from the sale of our receipt stamps to form part of the revenues of the C. & M. Station. This possibility had been anticipated by the Third Member in his minute of 4.12.26 (para 183)

The introduction of our receipt stamps obviously means that all the proceeds realised by their sale goes to us. Whatever may be the arrangement made by us for the supply of these stamps — it will merely mean this — that we sell to the C. & M. Station authorities stamps worth a certain amount and, instead of receiving payment at the time of sale, allow payment to be made from time to time. The arrangement cannot be utilised for the purpose of crediting the proceeds to the revenues of the C & M Station. This would mean that we get but a part and a very small part of what is rightly our own.

The Residency Surgeon addressed in the matter.

Third Member. 9/7

No 917

OFFICE OF THE SECOND MEMBER OF COUNCIL
9 JULY 1927
No. 209

To ensure that the full 3 p.c. commission earned by the C. & M. Station people is paid to them, the Stamps supplied to them must carry [illegible]

NOTE—Contn. sheet.

WD 0324 -GPB—60,000--24-5-27

General and Revenue Secretariat.

File No. 9-P-103 of 192 8-9

Serial No.

The View taken by the Pay and Accts officer is Correct and we can not claim the whole of this Revenue. The arrangement proposed by the Postal Dept for obtaining Supplies of these Stamps and paying their Value overlooked the fact that the Sale proceeds form primarily the Revenue of the C and M Station and what we are entitled to is only a share of them fixed under the Settlement with the Station for the division of the Surplus over the Datum line.

We have to agree to the procedure Suggested by the Pay and Accts officer. In my note of 4-12-26 I pointed out that this aspect of the Case had been missed by the Postal Dept and the Resy and that we need not take notice of it and that we might accept the Suggested arrangement as it was financially favourable to us. Now that they have discovered their mistake and the procedure proposed by them is the right one we should agree to its adoption.

We may say that all Supplies of this Stamps will be made to the Pay and Accts officer, C & M that he may issue to Post offices the quantities kept by them.

We may agree to overprinting these Stamps with the letters C & M

in the Conference in which other Kinds of Stamps are Supplied

NOTE—Contn. sheet.

WD 0324 -GPB-60,000-24-5-27.

Slater

General and Revenue Secretariat.

File No. P. P. 103 of 1927

Serial No.

As regards Commn for Sale there is no reason why we should bear this charge under the altered procedure. All arrangements for Sale should be made by the Station and it should bear all Connected charges including ~~including~~ Commn to ordinary Vendors & Post office Vendors. We agreed to pay this Commn to the Post Office believing that the whole Sale proceeds would be credited to us. Now the position is altered and the Station Shd pay to the Postal Dept Whatever it claims for its Services

Mule
10/7/27

RG
11/7
Memorandum 12/7

TSN

Draft sent for consideration

MW
14/7/27 (Sd Illegible)

VS
14/7

The dft is too long. A brief draft agreeing to the arrangement & pointing out that a Commission of 5% out of place may be put up. Urgent

paid by this Govt

RG
15/7

VS
15/7

NOTE—Contn. sheet.

BS M
15/7/27

WD 0324 -GPB- 60,000—24-5-27

Serial No.

DEWAN'S OFFICE.
Received on
22. JUL. 1927
Reg. No. 773.

An abridged draft is put up as ordered.
MW
15/7/27

Please may be as revised
JS 15/7

Will you please see me

Typed order subd.
MW
15/7/27
MW
15/7/27
(for kind consideration.
I have seen)
JS 15/7

JS 18/7

OFFICE OF THE SECRETARY TO GOVERNMENT OF INDIA
20 JULY 1927
No. 432

Typed draft as revised is subd.
MW
19/7/27

Hon'ble Member
Dewan.

RR
19/7

Mem
21.7.27
RR

Has the Resident accepted the
Pay & Accts' officer's suggestion?
JS 15/7

MW
23.7.27

Pay
C. The Station

Camp Mysore
Bangalore

The original arrangement accepted was that we were to supply Receipt stamps to Post Offices in the and receive payment. This would have brought in all the stamp revenue to us, but then it was inadmissible. The Pay and Accounts Officer, ~~Delhi~~, noticed the inadmissibility and pointed out to the Residency that the proper arrangement would be for the Residency to get the stamps

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

Serial No.

through the Pay and Accounts Office as that arrangement would entitle the Civil and Military Station to credit the proceeds to their revenues. The Residency are entitled to this arrangement. Kind reference is invited to the Second Member's Minutes dated 4th December 1926 and 10th July 1927.

D and E.

OFFICE OF THE SECOND MEMBER OF COUNCIL
31 JULY 1927
No. 671

RR 30/7
Hon'ble Member for Dewan.
accs 30/7

The Resident's acceptance of the suggestion is not definitely mentioned but it may be assumed in the draft altered awaiting ref to acceptance. Mayle 31.7.27

Mayle 31-7-27

Dewan. RR 1/8
Mayle 1/8

Dewan 1-8-27

Jasvel RR 2/8.

38 Letter No. Pol 175 dt 3rd Aug 1927 to the Secretary to the Resident — States that the Mysore Govt have no objection to the revised arrangements proposed by the Pay and Accounts Officer & points out that

DEWAN'S OFFICE
Received on
2 AUG. 1927

NOTE—Contn. sheet.

General and Revenue Secretariat.

File No. P.P 603 of 1924. 5

Serial No.

that under this procedure the payment of Commission has to be made by the civil & military state authorities, as the revenues will go to them.

NOTE—Contn. sheet

WD 0324—GPB—60,000—24-5-27

REPLY

(To be written on this margin.)

Memo No. 47

OFFICE OF THE SECOND MEMBER OF COUNCIL.

NOTE

Dated 26th July *192*7.

The question of the use of Mysore Receipt Stamps in the Civil & Military Station has now been settled. I wish to know how the other question of what the Government of India owes for some years past for having used the postal stamps, now stands. What is payable is, I believe, fairly a large sum and a large part of it should go to us as it relates to the pre-surplus-Settlement period.

General Secretary
with compliments.

26.7.27

Urgent
RR
26/7.
PS
26/7

The main file was subd to Dewan on 22.7.27 (as per diary entry) the receipt of the file will be awaited, if appd

27.7.27 Genl 27/7

RR
29/7.
29/7

The main file (F.7 (63) of 24-5) on the subject is subd herewith.

General and Revenue Secretariat. | File No. | of 192

Serial No. A

The letter to the Residency has just issued (3/8/27).

It will be seen from the main file that the question referred to in the Member's minute above was raised in the letter to the Residency No. Pol 83 of 24th July 1926 and the Secretary to the Resident has stated in his letter No. 9036 of 20th Oct 1926 that the question "is being considered by the Govt of India."

DS 3/8/27

Sir Geo Lee 5/8

(Geo Lee)

OFFICE OF THE SECONDARY BOARD COUNCIL. 1 AUG. 1927 No 820

The Member RG 7/8

A. The q^n settled by this letter is a different one.

B. This promise was made by the Govt of India so far back as Sept. last. I think we should send a reminder and see that the amt due is settled and paid promptly. The claim is years old.

Mem 12.8.27

DBT RG 13/8.

MSR 13/8/27 Draft/fair 24/8. 15/8 Geo Lee 18/8

NOTE—Contn. sheet

WD 0324—GPB—60,000—24-5-27

Serial No.

POLITICAL DEPTT. Secret Branch 18 APR 1927 No. 952

For perusal by Secy
The Member. RR 18/8
20/8/27

Mmer 19.8.27.
Secy RR 19/8
19/8/27
~~Secy~~

39 To
The Secy to the Resident
No 4d 236 dt 21/8/27
Requesting to
Communicate the decision
of the Govt of India in
the matter of reimbursing
the loss sustained by the
use of the British Indian
Stamps in the Cochin State
from

40 The Secy to the Resident
No 8930 dt 1/9/27
Stating that the Govt
of India regret that they
are unable to reconsider
their decision in the matter.
Subd for orders.
1.9.27 Secy 2/9

NOTE—Contn. sheet

WD 0324—GPE—60,000—24-5627

Serial No.

OFFICE OF THE SECOND MEMBER OF COUNCIL
14 SEP. 1927
No. 1443

I am afraid the decision of the Govt of India is arbitrary. Kind ref^ce is invited to para 138 of their note. However Shelter ~~[illegible]~~ a further ref^ce may be made to the Residency.

The II Member RB 14/9. des 14/9

I agree. mmer 15-9-27

A.S. Kindly see me RB 16/9.

draft as revised by the Secy is submitted

Secy 29/10

(Genl. Secy)

A fair copy may kindly be put up after the revises.

RB 3/11

A fair draft is put up. des 3/11

Secy 3/11

Secy 8/11

(Genl. Secy)

The II member thro' Chief Secy. RB 5/11 des 5/11

CHIEF SECY. 5 NOV. 1927 Bombay

File given back herewith RB 5/11

Please put this up after the 24th instant

RB 11/4 des 11/11

NOTE—Contn. sheet

WD 0324—4PB—60,000—24-5-27

General and Revenue Secretariat.

P.P. File No. 103 of 1927

Serial No.

DEWAN'S OFFICE.
Received on
29. NOV. 1927
Reg. No. 3593.

28 NOV. 1927

28 NOV. 1927
No. 2940.

Submitted.

28/11/27 (Genl. Secy) 28/11

(Before this was informally talked over with the Dewan Asst. Secy.)

Draft approved

The Members Chief Secy 25/11 RG 25/11

Draft appd. A fair draft may be placed in the file which may be submd to Dewan

28.11.27

Please do so

28/11 RG 28/11

Fair draft 28/11/27 - 21/-

29/11 29/11

Dewan (Genl. Secy) 29/11 RG 29/11

As please initial RG 30/11.

Has been submitted for H.H.'s approval before issue. 30-11-27

NOTE—Contn. sheet 8/11

General and Revenue Secretariat. | File No. | of 192 | 131

Serial No.

As directed by the Hon'ble Member, I have put up a revised draft for consideration

Hon'ble Member

RB 6/12

9.

Draft further revised as directed by the Hon'ble Member

Hon'ble Member

RB 6/12

I think the draft now put up presents our case properly and the refund asked for in it is no more than what is due to us. The attitude of the Govt of India is quite unreasonable and we can not accept the solution offered by them. D/F/N and fair draft may be put up

RB 12/12

RB 12/12

RB 12/12

A fresh draft is put up

RB 13/12

Where agreed (in Flag A) to accept Comptroller R. 4700.

RB 9/12

OFFICE OF THE SECOND LEGISLATIVE COUNCIL
12 DEC. 1927
No. 3232

NOTE—Contn. sheet

SECRETARIAT.
13 DEC. 1927
No. 3280

DEWAN'S OFFICE.
Received on
Reg. No. 3944

DFM Mr appg
The Member RR
13/12

DSM Mr appg
RR
13/12

Dewan RR
13/12

Please put up
after the Dewan's
return to D'Ing
RR
22/12

22/12

23/12/27

D/11/

3/54
11.1

Dewan RR
30/12

10/1/28.

Discussed with Dewan. It is only right to base the refund claim on the Course of the revenue in the Bangalore City and not on that in the whole State. I have revised the final note accordingly. The calculations may be revised and the correct figures entered in the Note and Draft

Gen Secy
with Compts

11.1.28

NOTE—Contn. sheet.

WD 0324—GPB—60,000—24-5-27

General and Revenue Secretariat.

File No. of 192 .

Serial No.

Jamsetjee Jeejeebhoy Parsee Lepers Asylum, Bombay. Report regarding - It took the Bombay City figures for the City figures for the Mofussil results.

RG 25/4/28

5 JAN. 1928 No. 4080
CHIEF SECRETARY.
27 JAN. 1928

The figures for the city are included in the Mofussil results.

Mofussil Members — RG 25/1/28

Mofussil 25/1/28

D.S. Mofussil RG 26/1

26/1

S.N. Sahib

Dewan) 27/1

25-1-28

DEWAN'S OFFICE.
Received on
27. JAN. 1928
Regd No. 4659

NOTE—Contn. sheet.

Subject:—

Reimbursement for the loss of revenue caused by the use of the one anna unified postage stamp in the Civil & Military Station, Bangalore.

These papers relate to the question of reimbursing us for the loss of revenue caused by the use of the one anna unified postage stamp in the Civil & Military Station, Bangalore.

2. In accordance with the arrangement agreed to by the Government of India about the administration of the Civil & Military Station, Bangalore, the General and Court Fee Stamps of the Mysore Government have to be used in the Civil & Military Station. When the unified half anna and one anna Postage and Revenue Stamps were substituted for the separate adhesive Receipt Stamps in British India in April 1907, the unified postage stamps were substituted for the Mysore Receipt Stamp in the Civil & Military Station.

3. This change of system was noticed by us in 1924 and the Residency was asked for the re-introduction of the Mysore Receipt Stamps in the Civil & Military Station.

4. The Secretary to the Resident in his letter of the 29th June 1926, intimated that the Government of India had agreed to the re-introduction of the Mysore Receipt Stamps from April 1927. He also stated that, recognising the principle of the State being recompensed for the loss of revenue for the period during which the unified stamps were in use in the Civil & Military Station, the Government of India offered to pay three years' revenue, viz., ₹ 14,100/- based on the annual average of ₹ 4,700/- for the three years previous to 1907-08.

5. We did not, however, accept this compensation. We pointed out that, as the British Indian Stamps were in use in

the Civil & Military Station for 20 years, i.e., from April 1907 to April 1927, the State had suffered loss of revenue on this account during the whole of that period, and the claim for compensation should accordingly extend to the whole period

6. The Residency have stated in reply that the Government of India regret that they are unable to reconsider their previous decision and that the grant of a refund of three years' revenue has been agreed to only as a matter of grace.

7. The view of the Government of India that the refund should be limited to a sum of Rs 14,100/- which represents the estimated proceeds from this source for a period of only three years based on the average receipts up to 1907 is, in my opinion, quite unreasonable and cannot be accepted. The Dewan also agrees with me in this view. It is also not right to contend that the refund is a matter of grace.

8. Strictly, the refund to be made should be of the whole amount actually realised from the use of unified stamps and credited to the Postal Department of the Government of India instead of to the Civil & Military Station, Bangalore. The revenue in the Bangalore City from this source which in 1907 was about Rs 3,500/- rose to Rs 12,340/- in 1926-27. There is no reason to think that the rate of increase in the revenue of the Civil & Military Station was less than that of the City. The Station and the City form really one whole and the position in this respect in the former cannot be less favourable than that in the latter; if anything, it should be better in view of the greater commercial importance of the Station. If information in regard to the actual revenue realised in the Station in the said period of 20 years is not ascertainable, it is only fair to calculate the amount of refund on the assumption that the growth of this revenue in the Station followed the course of the same revenue in the City.

9. The accompanying draft letter to the Residency embodies these views and asks for a re-consideration of the decision of the Government of India in this matter. It is submitted for the gracious approval of His Highness.

Bangalore,
25th December 1927.

MEMBER OF COUNCIL.

Submitted to His Highness.

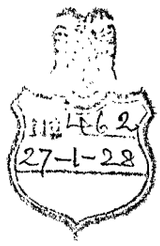
I submit herewith a Final Note by the Second *Member of Council on the subject of* reimbursement for the loss of revenue caused by the use of the one anna unified postage stamp in the Civil & Military Station, Bangalore, *for His Highness' gracious approval.*

Mirza M. Ismail

Dewan.

27-1-28

Record of Cases submitted for the Orders of His Highness the Maharaja.



Subject.

Draft letter to the Residency on the subject of reimbursement for the loss of revenue caused by the use of the one anna unified postage stamp in the Civil and Military Station, Bangalore.

Order.

KRW
30/1/28

C Secy
Hon'ble
31-1-28

1584
RG
30/1

General and Revenue Secretariat. P.P. File No. 103 of 1924 2857

Serial No. 41

To

The Secy to the Resident
& C. Pol 549 M 2/2/28
Requesting in the
circumstances stated in
the Govt. of India may
be moved to reconsider
their decision in the matter
of the reimbursement for
the loss of revenue caused
by the issue of one anna
unified postage stamps in
the C. & M. States.
Resd. after issue.

9/3/2 For perusal

The Member

RG 3/2

Mr 3/2

4/2/28

For perusal

Ch. Secy with Confts.

RG 4/2

RG 4/2

CB

Circulate for perusal of Hon'ble Members

per 6/2

CS

SECRETARIAT REGTL. FEB. 1928 No. 4299

CHIEF SECRETARY'S 4 FEB. 1928

NOTE—Contn. sheet.

WD 0321—GPB—60,000—24-5-27

General and Revenue
Secretariat

SUBJECT

Draft letter to the Bridewell on the subject reimbursement ~~of~~ for the loss of revenue caused by the use of one anna unified postage Stamps in the Civil and Military Station, Bangalore.

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circlated to the Members of Council at headquaters and then sent to the Secretariat coneerned for the issue of orders.

Circulated to Members of Council for perusal of His Highness' orders ~~before~~ / after issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

*

By Order,

Chief Secretary to Government.

Through the Secretary to Government,

.....Department.

6358
6/2

FIRST MEMBER OF COUNCIL. 10/12/25

SECOND MEMBER OF COUNCIL. (Seen by the Member.)

7516 Nird
7/2 ~~EXTRA~~/MEMBER OF COUNCIL. for 7.12.25

NOTE - Contn. sheet.

General and Revenue Secretariat.

P. P. File No. 103 of 1924.

Serial No. 42

From

The Secy to the Resident
No 4586/54-1899 A 7/5/28
Stating that the Govt of India see no reason to modify the orders which they have already passed in the matter of reimbursement for the loss of revenue by the use of one rupee Unified postage Stamps in the C & N Stations.
Subject with Refce

L. 10/5

Sec 10/5

Genl Secy.

RR 6/5/28

Two Memos

Sec 11/5

It is difficult to understand the attitude of the Governmentof India. We have not asked for any favour and it is not fair that they should reject our claims so summarily and say that "they see no reason to modify the orders which they have already passed

COUNCIL
11 MAY 1928
No. 6592

NOTE—Contn. sheet.

Serial No.

passed in the matter." They ought to tell us in what respects our contention is untenable. The present reply of the Government of India, I think, indicates that they have realised the weakness of their contention and ~~that they~~, as the superior authority, desire to dismiss the matter as they are unwilling to own their mistake and refund what they had no right to take.

They introduced their own receipt stamps in the Station without our consent; they appropriated the revenue from these stamps for the long period of 20 years; they have admitted the correctness of our contention that the British stamps should not be used in the Station; and, they have ordered the re-introduction of Mysore stamp there. In the face of all these facts, how they refuse to refund the revenue which they have taken and to which they have no kind of claim, it is impossible to understand.

This is a problem which primarily concerns the authorities of the Civil & Military Station. It is their revenue which has been appropriated by the Government of India. It is only right that the Resident should take up this matter with the Government of India and demand the refund of the revenue which really belongs

NOTE—Contn. sheet

WD 0324—GPB—60,000—24-5-27

Serial No.

DEWAN'S OFFICE.
Received on
20. MAY 1928
Reg. No. 7267

belongs to his Administration. We are also, of course, interested in the question as the surplus is shared between the Station and the State.

I do not see how we can allow this matter to be dropped. Our claim is just and right from every point of view and the attitude of the Government of India is utterly unreasonable I consider that we have to persevere and continue to urge our just claim until it is admitted.

Dewan

(2/5/28

RR 12/5/28

RR 14/5

I think we should ask Rai Bahadur Lala Sukhdeo Prasad to see if he can make satisfactory way of settling the dispute.

20-5-28

The Hon'ble Member RR 22/5/28

Draft RR 22/5/28

21 MAY 1928
No. 6825

NOTE—Contn. sheet.

General and Revenue Secretariat.

P. P. File No. 103 of 1924

Serial No.

Draft - put up 21/6.

L 27/6 -

Please submit a draft for consideration.

Kind attention is invited to the Resolution of the Govt of India Foreign and Political department dated 29th October 1920, and the subsequent amendment sanctioned in the Resolution dated 3rd May 1926, about the reference of these questions to a Court of arbitration.

Flag G

Flag H

RGS
18/6

Gen. Secy)

Please see draft
given Consular

RG
20/6/28.

Resolution Flag H

RGS
20/6

Gen. Secy)

Please put up a clean draft
as usual

RG
21/6/28

clean draft put up

RGS
21/6

MS
21/6

Gen. Secy)

First Member Asst

RG
22/6/28

Gr. Secy.

MS
22/6

GOVERNMENT OF INDIA
FOREIGN & POLITICAL DEPTT.
23 JUNE 1928
No. 7459

Council case -

NOTE—Contn. sheet

WD 0321—GPB—60,000—24-5-27

General and Revenue Secretariat. P. P. File No. 103 of 1928.

Serial No.

DEWAN'S OFFICE
Received on
27. JUN. 1928
Reg. No. 8110

CHIEF SECRETARY.
26 JUNE 1928

I have suggested a revised draft
Minute
24.6.28

Dewan Thro' PS
Ch. Secy. 26/6/28
26/6

26/6

27-6-28

For perusal
PS
28/6/28
28/6

First member.

JUNE 1928
No. 7581

Minute
28-6-28

As ref to arbitration is suggested the case may I think be subd to H H and a D F N may be pointing me
28-6-28

DFN please
30/6/28
30/6
A. D. F. N. Cs Returned.
Secy
30/7

Revd allowed is noted to the marginal note. Pl see the Text page.

Secy. Secy.
PS
3/7/28
3/7

First Member

43
3/7

NOTE—Contn. sheet

WD 0324—GPB—60,000—24-5-27

Minute
5/7/28

General and Revenue Secretariat.

File No. of 192 .

DEWAN'S OFFICE. Received on 10. JUL. 1928 Reg. No. 250

Serial No.

CHIEF SECRETARY. 6 JULY 1928

OFFICE OF THE SECOND MEMBER OF COUNCIL 6 JULY 1928 No. 207

38/9/7.

Please submit to Dewan with a D.S.N.

RB
6/7/28

D.S.N. submitted

circulated to second Member & Third Member of Cl.

MM
6/7

CSB
7/7/28

MM
6/7/28

Submitted with a D.S.N.

MM
10/7

Dewan.

MD
10-7-28

NOTE—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

Final Note by the First Member of Council.

Subject:—

Reimbursement for the loss of revenue caused by the use of the one anna unified postage stamp in the Civil & Military Station, Bangalore, from 1st April 1907 to 1st April 1927.

Pages 113 to 116 Note

I beg to invite reference to my Note dated the 25th December 1927 on the subject.

2. With His Highness' approval, a further reference was made to the Residency for a reconsideration of the decision of the Government of India to allow compensation for loss of revenue for only 3 years out of 20 years. The Residency in reply have stated that the Government of India see no reason to modify the orders which they have already passed in the matter. We cannot accept the view of the Government of India. Our contention is just and right from every point of view and it is unjustifiable for the Government of India to appropriate to themselves a revenue which belongs to the Civil & Military Station and the State. The Dewan agrees in this view and has suggested that the Government of India may be requested to refer the matter to arbitration.

Page 122 Confidential Note

3. The accompanying draft letter to the Residency asks for a reconsideration of the decision of the Government of India and if they are not disposed to modify their views, for the reference of the question to arbitration in accordance with the procedure laid down in their Resolutions of the 29th October 1920 and 3rd May 1926. It may graciously be approved.

M N Venkatarama Rau

Bangalore,
5th July 1928.

MEMBER OF COUNCIL.

Submitted to His Highness.

I submit herewith a Final Note by the...First..... .

Member of Council on the subject of...reimbursement...

for the loss of revenue caused by the use of the one anna unified postage stamp in the Civil and Military Station, Bangalore, from 1st April 1907 to 1st April 1927 *for His Highness' gracious approval.*

Mirza M. Ismail

Dewan.

10-7-28

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Draft letter to the Residency on the subject of reimbursement for the loss of revenue caused by the use of the one anna unified postage stamp in the Civil and Military Station, Bangalore.

Order.

KRW
12/7/28

336
TG·7

14/7

17.7.28

General and Revenue Secretariat.

P.P. File No. 103 of 1924

Serial No.

43 To

The Secy to the President—
Ltr No Pol 67 R. 19/7/28
Requesting that the
matter may be referred to
the Arbitration of the Govt
of India who are best disposed
to reconsider their decision.

44 From

The Comm of Claims
No C.R. 787/28-29 R. 18/11/29
Requesting to be
informed whether the
Receipt Stamps required
for sale in the C & Rev.
Stations could be supplied
on indents to the Pay &
Accounts Officer correspondence
with the words
"C & Rev Station."
Submitted with reference
and a Memorandum
reply (Ltr dated 22/11/29 from
the Secretary Department
of Industries & Labour to the
Claims Comm).

I am sorry to point
you somehow lost sight of
this.

30/11/29

(Genl Secy)

First Member

NOTE—Contn. sheet.

OFFICE OF THE
PRESIDENT'S SECRETARIAT
30 NOV. 1929
No. 3319

23/11/29

30/11/29

1-12-29

WD 0324—GPB—60,000—24-5-27

Secretariat | Y. F. File No 10½ of 1924.

Serial No.	
45	To The Comm'r of Stamps No 2661 A 1/12/29 States that Stamps have to be supplied & certain with the words "Govt. Stamps" & issued by the Pay & Accts Officer & the Commissioner need be paid
46	From The Secy to the Resident No 510 A 15/1/29 States that the Govt of India are unable to reconsider their decision in the matter of the reimbursement for the loss of revenue [illegible] to the State by the use of the Cochin Unified Postage Stamps in the C & Co. States & that they consider that this Govt a suitable case for a decision by a Court of Arbitration. Submitted with reference

1/17/1 (Gen' Secy)
First Member

17/1/29

18/1/29

43 66
19.1.29

NOTE – Contn. sheet

Serial No.

The chief ground on which the Government of India proposes to disallow our claim is that ~~they~~ it "retained full and exclusive jurisdiction over the tract, which included the right to impose whatever taxation might seem desirable and that, in virtue of this right, ~~they have~~ it has always been competent to introduce ~~their~~ its own stamps within the area whenever ~~they~~ it thought fit." The right of the Government of India to impose within the Station whatever taxation it may consider necessary, is not in dispute at all. The central point of this case is, what right has the Government of India to appropriate to itself in the Postal Department the revenue of the Station from Receipt Stamps. In regard to finance, the relation of the Civil & Military Station to the Government of India is quite different from that between a Provincial Government and the Government of India; for example, income-tax is an item of central taxation in British India and the Provinces have no right to it except to a small fraction of it conceded by the Government of India. In the Civil & Military Station the Government of India has ~~doubtless~~ the right to impose income-tax, but it does not appropriate to itself any part of this tax which it has imposed, and the entire proceeds are exclusively credited to the Station. In the same way, the Government of India has, no doubt the right to levy a Receipt Stamp Duty in

NOTE—Contn. sheet

WD 021—GPB—30,000—21-8-28

Serial No.

in the Station, but I cannot understand how it can treat the income as its own revenue. But this is exactly what the Government of India did in the long period of 20 years from 1907-to 1927 and this action of that Government appears to me to be perfectly indefensible.

The use of the Mysore Receipt Stamps in the Station is not really relevant to this question. We have insisted upon the use of our stamps there and the Government of India has admitted our contention on the ground of the sovereignty of the Station vesting in His Highness and of the desirability of our stamps being used in the Station to indicate such sovereignty

The claim under discussion is primarily not by the Mysore Government against the Government of India. It is really by the Civil & Military Station against the Government of India. The Government of India Resolution dated 29th October 1920 does not provide for arbitration between a Local Government and the Government of India. The present dispute is, as I have stated above, between the Civil & Military Station and the Government of India and in view of its financial integrity, the position of the Station is quite different from that of a Local Government in British India and the Government of India cannot brush aside the claim of t h Station.

The Mysore Government are interested in

WD 021—GPB—30,000—21-8-28

the

Serial No.

the acceptance of the claim because of their relation to the Station and of their right to a share of its surplus revenues. In this view, the case may be considered as one involving a point of dispute between the Government of India and an Indian State, and brought under the Government of India Resolution dated 29th October 1920. If, however, the Government of India thinks otherwise, the case may be separately dealt with ~~xxxxxxxxxxxxxxxxxx~~ without adopting the procedure prescribed in this Resolution.

The position taken up by the Government of India appears to me to be quite unreasonable The appropriation by the Postal Department of the proceeds of sale in the Station of the Unified Receipt Stamps during a period of 20 years cannot, I think, be defended. The offer of the Government of India to compensate the Station t the extent of the assumed revenue from this source only for three years out of the period of 20 years is obviously unfair. If the Statio has any claim at all, it claim should extend to the whole period and not only to a fraction of it.

In these circumstances it seems to me that we should make another reference to the Government of India explaining the position. The amount involved is about Rs 2 lakhs and I do not think it is advisable to go up to the Secretary of State, at any rate at this stage. The

NOTE —Contn. sheet

Secretary

Serial No.

Secretary of State may consider this a small matter and simply accept the view of the Government of India and disallow our claim. It would be well if the case is presented by the authorities of the Civil & Military Station and not by us. It is the Station that has been deprived of its revenue and it is up to it to prefer its claim and have it recognised by the Government of India.

It would be well if the matter is discussed with the Resident.

DEWAN'S OFFICE. 29. JAN. 1929 No. 3422

Mull 28-1-29

Dewan. RG 29/1/29.

Let us make another effort & get the Govt. of India to reconsider their decision, & if they won't we may ask them to lay the papers before the Sec of State. (I shall be glad if a short note on the question is sent to me before I leave for Delhi on the 5th Feb. so that I may have a talk, if possible, with Finance Member & enlist his support before we send up a further representation).

JM 30-1-29

FARRANDALE

A note will be put up after perusal of Dewan's orders.

First Week RG 31/1/29

Mull 28.1.29

RG 31/1/29

1 JAN. 1928 No. 4587

NOTE—Contn. sheet

Serial No.

4653
4/2

(Mr Ellis, Cable & C. 5793
RG
4/2/29

A note is put up—RG
5/2

Please type & submit
RG
4/2/29

A draft note for the D.W. case is
placed
RG
4/2/29
First member—

Please add a para to the note
to explain briefly how the arguments
in the last Resy letter are
untenable. The material
for this para is in my note above
RG
4.2.29

Note added to 2 ante
RG
5/2

First member— 5/2/29

DSR approved by the First Member
Copy of both given for
the D.W. case file
original in the file
RG
5/2/29

A draft letter put up 5/2/29.
RG
5/2

NOTE—Contn. sheet

Serial No.

Draft-Bill-Pol.

Please put up a clean copy as revised.

Li 1/2 M 29/2 dcs 29/4/29

Clean draft-Bill-Pol for approval.

Li 29/2 (Gen'l Secy) dcs 29/4/29

[redacted]

(The draft may stand over for the present & may be changed somewhat)

The suggestion here is that the [redacted] Presidency Magistrates should be directed to frame their cases their own & hear the Govt of India again. & this subject forms the subject of discussion between the Dewan & the Govt of India during the former's visit to Delhi. For instructions if a draft by the Presidency Magistrates

First Month & RB

Dewan Bahadur 28/2/29.

Please see separate note

5275

NOTE—Contn. sheet

In the meanwhile it is believed that

Draft Bill on criminal appeal

WD 651—AGPB—30,000—21-8-28

Note Sent to-day 1/3/29

(In the margin.)

FIRST MEMBER OF COUNCIL.

NOTE.

Dated 1st March 192 9.

M 295

The Dewan directed that the draft of a demi-official letter might be put up, addressed to Mr. Burdon, Financial Secretary to the Government of India, in regard to the compensation we claim for the use of the unified receipt stamps in the Civil & Military Station for a period of 20 years previous to the re-introduction of the use of State receipt stamp there.

Please return this file to work this permission of this Member.

1/3/29

P.A to Hon'ble Member with Compts.

The file was returned to the Gen. Secy Loug 1/3

Secretary } 1/3/29
compliments. }

Please change the subject in the file into a d.o. letter to Mr. Burdon - Urgent

1/3/29.

Subject The file connected with this long subject to the First Member of Council on 28-2-29.

1/3

General and Revenue Secretariat | File No. 26/3 | of 192

Serial No.

5334

A revised draft is put up.
for approval.
9/3/29

(Gen'l Secy) 2/3/29

JM Carnegy
28
2/3/29

First Member
DW Anthony
Ch-Sec

3/8
6.3.29

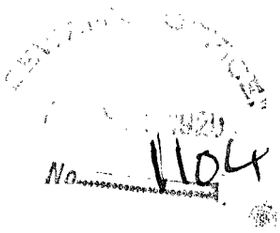
General & Revenue Secretariat. | PP File No. 103 of 1924.

Serial No.

As per instructions of the Dewan, a draft to the Residency regarding refund of the proceeds of the British Indian Unified (Receipt) Stamps for 20 years is put up for consideration with the approval of the First Member.

DEWAN.)

2
30/8/29



(2) I have re-drafted the letter. It may please if the First Member approves it. C. Secy may sign it. I mark.

JM
7-9-29

P. T. O

PP 103 of 1926

DEWAN'S MINUTE.

FILE No. 192 .

F. Secy

(1) Draft. Le Unofficial Receipt Stamps
Mash Bill for H.H.'s approval before Despatch
to Resdy. Draft S.N. May kindly put up

Jm
7-9-29

Draft S.N. put up.

DEWAN through

1603 FIRST MEMBER.
9.9.29.

3097
9.9.29.

4
8.9.29.

(1) Mule
8.9.29

Jm
9-9-29

Submitted to His Highness.

6 With His Highness' approval (vide orders dated 12th July 1928) letter No.Pol.67 dated 19th July 1928 was issued to the Residency requesting the Government of India to reconsider the case and allow the refund due for the whole period of 20 years. It was also suggested that if the Government of India were not disposed to modify their views, the question might be referred to arbitration in accordance with the procedure laid down in the resolution of the Foreign and Political Department dated 29th October 1920.

7 In the Residency communication of 15th January 1929, we have been informed that the Government of India are unable to reconsider the orders already passed. They have also declined to refer the matter to arbitration.

8 The attitude of the Government of India does not appear to be reasonable. Our claim is justifiable even from a purely technical stand-point. It is now proposed to make a further representation to the Government of India to view the case with sympathy on considerations of high policy, in view of the fact that it proceeds from a State whose relations with the Supreme Government have always been of the happiest nature. I may submit for His Highness' information that I had a talk with the Financial Secretary to the Government of India (Mr. E. Burdon) on the subject and I have hopes that our request may be granted.

9 I solicit His Highness' gracious approval to the accompanying draft letter to the Residency.

Mirza M. Ismail

DEWAN.

Bangalore,
10th September 1929.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Draft letter to the Residency regarding refund of the proceeds of the British Indian Unified Receipt stamps in the Civil & Military Station Bangalore.

Order.

KRW

12/9/29

Serial No.

To

The Secy to the Resident—
No 217 M 16-9-29.
Requesting in the circumstances explained the question may be reconsidered

From the Secy to the Resident
No 59 (8)/54-1899 d. 26-7-30
Conveys the decision of the Govt of India and enquires if the proposed distribution of the amount to be refunded is acceptable to the Mysore Govt

(12) Draft Sub→ for approval
Mm
Frst Member 30/7/30
Dewan
Mo' Fin Secy. h
30/7/30

(12) Mm.
30.7.30

(14) Mm
30-7-30

Sub for perusal Mm (15) esy
Secy Member ✓ 31/7/30 28
Other Member—
(15) Mm
(17) Issue to-day 1/8/30
Mm
2/8

DEWAN'S OFFICE
30. JUL. 1930
Mm

OFFICE OF THE
SECOND MEMBER OF COUNCIL
31 JULY 1930
No. 1164

OFFICE OF THE
SECOND MEMBER OF COUNCIL
1 AUG 1930
No. 988

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

Serial No. 419

To the Secy to the Resident
No. P&C 179 d 2-8-30.

Acknowledges the letter d 26-7-30 from the Residency with thanks & states that the Govt agree to the proposed distribution of the proceeds of the sale of British Indian unified Stamps & requests that the Indian Banks of the Govt may be conveyed to the Govt of India for the favourable consideration of the representation of this Govt in this behalf.

(18) Issues ordered

for 11/8

(19) The matter may if approved be reported for His Highness' information A copy of the letter from the Residency & of the reply thereto, may perhaps be sent

Cgd 11/8

(20) Yes 11/8

(21) Copies sent with Weekly Report for week ending 16.8.30

Cgd 8

From the Secy to the Resident
No 6412 dated 15/8/30
States that the Govt of India have been

CHIEF SECRETARY
11 AUG. 1930

NOTE—Contn. Sheet.

pleased to sanction the proposals in para 4 of the letter D. 26-7-30 (22) Subs to pensnl.

h 16/8 (Asst Chief Engr)

dbcg 16/8/30.

mm

First Member 17/8/30

Dewan ✓

Thro' Fin Secy

AS 18.8.30

h 18/8

A

mm

(Branch (To be communicated to Comptroller & Controller of Stamps)

R649 mm 19/8/30 2254 18/8

DEWAN'S OFFICE 20 AUG. 1930 76

OFFICE OF THE FIRST MEMBER 19 AUG. 1930 No. 1199

(Asst Chief Engr)

20-8-30

In favour of a final nite

mm 22/8

First Member

Signed F.N. is put up.

hvl 26.8.

D. e. N. subs

mm

Dewan) 29/8

29-8-30

DEWAN'S OFFICE 29. AUG. 1930 881

OFFICE OF THE FIRST MEMBER 25 AUG. 1930 No. 1268

KVA No 50.

Final Note by the First Member of Council.

Subject:—

Refund of revenue from the use of unified postal stamp in the Civil & Military Station.

I beg to invite reference to my Note dated 5th July 1928 on the subject. With His Highness' approval, a further reference was made to the Government of India stating that in case they were not disposed to modify their views, the question might be referred for arbitration. As the Government of India stated that this was not a suitable case for decision by a Court of Arbitration, a further communication was addressed to them, expressing the hope that in view of the cordial relations existing between Mysore and the Government of India and of the reasonableness of our claim, that Government would see their way to reconsider their decision. The question was also discussed personally by the Dewan at Delhi with the Finance Member of the Government of India.

The Government of India have now agreed to refund to the Assigned Tract a sum of Rs 94,000/- roughly representing the amount which the Imperial Postal Department had obtained from the use of unified ~~postal~~ stamps in the Tract during the period from 1907 to 1927. Out of this amount, a sum of Rs 76,375 is payable to us in addition to Rs 14,100/- already received on this account and the balance is the share due to the Assigned Tract. This long standing question has now been satisfactorily settled and these facts are reported for the gracious information of His Highness.

Bangalore,
26th August 1930.

MEMBER OF COUNCIL.

Submitted to His Highness.

I submit herewith a Final Note by the First Member of Council regarding refund of revenue from the use of unified postal stamp in the Civil & Military Station, Bangalore, for His Highness' gracious ~~approval~~ perusal.

Mirza M. Ismail
Dewan.

29-8-30

STATEMENT OF CASES SUBMITTED FOR THE ORDERS OF HIS HIGHNESS THE MAHARAJA DURING THE TOUR OUTSIDE THE STATE IN ...August 1930.....

Register No.	Subject	Orders of His Highness	Order regarding submission of (*vide* foot-note)
50	Refund of revenue from the use of unified postal receipt stamps in the Civil and Military Station, Bangalore.	Submitted to His Highness Sd/- M. Ahmed 4/9/30	C Mq 8/9/30 Mq 9/9/30

NOTE.—The letter a, b or c may kindly be inserted by the Private Secretary to His Highness in the last column to indicate whether

File may be submitted at once .. .. a
File may be submitted after His Highness' return .. .. .. b
File may not be submitted at all c

CB 583.

General and Revenue
Secretariat

Refund of revenue from the use of Unified postal receipt stamps in the Civil and Military Station, Bangalore.

(*)

31. All urgent or confidential files returned with His Highness' orders may in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members,

34. In all other cases, the files will first be circulated to the Members of Council at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Members of Council for perusal of His Highness' orders before/after issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

Chief Secretary to Government.

Through the Secretary to Government,

.....Department.

2708
109

FIRST MEMBER OF COUNCIL. CSB 10/9

SECOND MEMBER OF COUNCIL. (On tour)

THIRD MEMBER OF COUNCIL. A 15/9

P. P.

11/9/20

NOTE.—Contn. sheet E725

General and Revenue Secretariat | File No 103 of 1924.

Serial No.

NOTE—Contn. Sheet

WD 02553—50,000—GPB—8-7 30

SUBJECT .....

.....

.....

Diary No. of letter replied to 4707

Section 8(—

File No. 24-22

Serial No. 57

General and Revenue Secretariat

( )

, the *192* .

No. H3180

Date of issue 12 Dec 23

Signed by Varma Ramaiah

To

The Comm. of Stamps.

Sir,

Receipt stamps on cheque books and receipts used in the C. & M. Station, Bangalore.

I am directed to enquire whether cheque books and receipt books intended for use in the C. & M. Station, Bangalore, are being sent to the Supdt. of Stamps, Mysore for being

W D 0632-GPB—18000—16-8 23

impressed with the one anna
~~Mysore~~ Receipt Stamp
of the Mysore Govt / the
Madras
early reply is requested.

I have etc.,

and to request you to furnish information of the number of persons so impressed during the last two years

Secy. to Govt.,
Rev. dept.

Reference to pr

List of enclo

Copied by

Examined by

(U)

No. C.R. 101/23-24

Office of the Commissioner of Stamps
in Mysore,
Dated, Bangalore 15th December 1923.

From

A. SUBRAHMANYA IYER ESQ.,B.A.,
Commissioner of Stamps in Mysore,
Bangalore.

To

K. V. Anantharaman Esq.,B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department, Bangalore.

Sir,

With reference to your letter No. Fl.3180/St.24-22-1, dated the 12th December 1923, I have the honor to state that it is reported by the Superintendents of Stamps in Mysore that === Cheque Books and Receipt Books intended for use in the Civil and Military Station, Bangalore, are being received by him from the Collector,Civil and Military Station,for being impressed with th Receipt Stamp of the Mysore Government, and that the total numbe of such forms received during the last two official years is as follows :-

Year.	Cheque Forms.	Receipt Forms.
1921-22.	94,323.	8,400.
1922-23.	83,590.	7,700.
	17,7-9/3	16,100

I have the honor to be,
Sir,
Your most obedient servant,

T. Subbarayappa
Assistant to the Commissioner of Sta
for Commissioner of Stamps in Mysore,
absent from station.

15/12/23.

NSN
15/12.

15713

19

From Subrahmanyachar Dy Commissioner of Stamps in Mysore Bangalore

To F. J. Narasimham Esq B.A. Personal Secretary to Govt. of Mysore. Bangalore

Dated

Despatched 15-12-23

Received

General No.

No.

(Enclosure No) CR 101/23-24

GENL. & REV. SECTT. Br. 16 DEC. 1923 SECTT.

Regarding the Receipt Stamps on Cheque books and Receipts used in the Civil and Military Stations Bangalore.

SUBJECT.....

.....

.....

*Diary No. of letter replied to*_____

General and Revenue Secretariat

( )

the *191*

Date of issue 4 February 1924

Signed by M. K. V. A.

Section

S1: Pol 733
24-22-3.

General and Revenue Secretariat.

To

The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.

Sir,

I am directed to invite reference to the undermentioned papers relating to the supply of stamps required for use and sale in the Bangalore Assigned Tract:-

(1) Letter No.1 camp Mysore, dated the 1st April 1884 addressed by the Dewan of Mysore to the Hon'ble the Resident in regard to the arrangements required for separate collection of all receipts on account of the Revenues of the Assigned Tract with effect from 1st April 1884.

(2) Correspondence ending with letter No.755 dated the 24th November 1909 from the First Assistant to the Hon'ble the Resident to the Dewan agreeing to have the letters "Civil and Military Station" printed on all stamps impressed on --- cheques, court fee labels and -- other adhesive stamps intended for use in the Bangalore Assigned Tract.

2. According to the understanding arrived at in the correspondence to which these papers ~~appertain~~ relate and the arrangemer made to give effect ~~with~~ to the stock of all stamps required for sale in the C and Military Station has to be obtai

from the Mysore Stamps Depot
the Stamps
and leave to bear a distinguishing
mark as indicated in the Second
of the Communications mentioned above.

3. It is understood that no
indents are now being received for adhesive
Receipt Stamps required for use
in the C & M Station as, following
the method system adopted in
British India from 1st April 1907.
British India
The Unified postage & revenue
Stamps is to are being used for
the purpose.

4 The Govt of His Highness the
Maharaja are not aware of the
circumstances in which it was considered
desirable or necessary to
introduce this arrangement in
the Assigned Tract in regard to
this simple denomination. Whatever
those circumstances were, the
arrangement referred to is
one which the Mysore Govt venture
to think, is not in accordance

List of enclosures.

Copied by

Examined by

with the understanding under
which Mysore Stamps have
to be used in respect of
all duty leviable in the
C & M Station I am therefore
requested to request that you will
Mysore Govt will therefore
be pleased such
be glad if you will kindly
move the Hon'ble the Resident
to intimate the Circumstances
in which a departure from
the long standing arrangement
was permitted in respect of
one anna adhesive receipt
Stamps and if there is no
objection, to revise the
arrangement. So as to
make it conform to the
understanding alluded to
above and to the system
in vogue as regards all
other Stamps, whether adhesive
or impressed, in use
in the Station. The
favour of an early reply
will be greatly appreciated

I have &c
for

Resident

read
stamps

For. 153

E. O. 2.—R. P. B.—5—1924.—5,000.

No. 4595 Enc:

54-1899.

D 4779

From

A. N. L. Cater, Esq., I.C.S.,

SECRETARY to the RESIDENT in MYSORE.

St 24-22-4

To

The Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department.

Dated Bangalore, 10th June 1924

Subject:—

USE OF BRITISH INDIAN ONE ANNA UNIFIED (ADHESIVE) STAMPS INSTEAD OF MYSORE ONE ANNA RECEIPT -- STAMPS.

Sir,

With reference to your letter No.Pol.733, dated the 4th February 1924, I am directed to state that for the -- convenience of the public in general and the mercantile -- community in particular the Government of India ruled in -- 1906 that the use of unified British Indian stamps of the - values of one anna and half-an-anna in the Station should be legalised. A copy of the notification No.4870-I.A., dated the 7th December 1906, which included a provision to this - effect, was forwarded to the Government of Mysore with -- Mr. Rennie's letter No.3483, dated the 3rd May 1907. No - objection was then raised. It would now cause serious inconvenience to the public if an arrangement which has been in force for so many years is disturbed. The Hon'ble the -- Resident is however prepared to recommend to the Government India that an amount representing the average receipts from the sale of such stamps based on the sale proceeds realised before the unified stamps were introduced should be credited in the pro forma account of the Bangalore Assigned Tract. I am to enquire whether the Government of Mysore have any

further

further remarks to offer in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

SECRETARY TO THE RESIDENT.

CBB

MVR.

Pol. 137 & 25/8/24.
St 21-22-5

The Secretary to the Hon'ble Resident
in M Y S O R E.

USE OF BRITISH INDIAN ONE ANNA UNIFIED STAMP INSTEAD OF MYSORE ONE ANNA STAMPS.

Sir,

Adverting to your letter No.4595/54-99 dated 10th June 1924 on the subject mentioned above, I am directed to state as follows :-

2. The only objection mentioned in your letter to the suggested reversion to the old practice of using Mysore One-anna Stamp is the inconvenience to the public likely to be caused if an arrangement in force for so many years is disturbed. Immediate reversion, no doubt, may cause some inconvenience but this could be obviated if the public of the Civil and Military Station are given as long a notice as may be considered necessary before the existing procedure is discontinued and if arrangements are made for the sale of Mysore One-anna Receipt Stamps in all Post Offices in the Station, I am to observe that it would be a great advantage to have the same kind of stamps used in both the Civil and Military Station and the City, instead of the divergent practice that exists at present. The two main points which have to be attended to, to prevent any possible inconvenience are the giving of sufficient previous notice and the provision of facilities for the supply of the new stamps similar to those now existing in

in respect of the unified stamps. These can be easily arranged for.

3. In regard to your observation that no objection was raised by the Mysore Government when a copy of the Notification of 7th December 1906 was sent with Mr.Rennie's letter of 3rd May 1907, I am to state that this can hardly be advanced as an argument against the proposed reversion, His Highness' Government were not given an opportunity to express their opinion on the proposal to introduce the unified stamp before the arrangement was given effect to. The consent of the Durbar was not ~~was not~~ taken to the change, but they were confronted with a change of which they had no previous knowledge or intimation. In view of the relation of the Station to the State and also of the established procedure of using only Mysore Stamps in the Station, it is necessary that the existing practice of using British Indian Unified Stamps in the Station should be discontinued, as it is likely to misinterpret the relation of the Station to the Mysore State, I am to request these circumstances that the Hon'ble the Resident may be pleased to move the Government of India in the matter of changing the existing practice and introducing the Mysore Receipt Stamps in the Civil and Military Station.

4. For the period during which the unified Stamps have been already in use, the Durbar accept the suggestion made by the Residency

as regards the ~~amount of increase~~ assessment of the amount that should be credited to the Civil and Military Station accounts.

I have etc,

Secretary to Government,
Revenue Department.

R.S. III—37

Routine Notes.

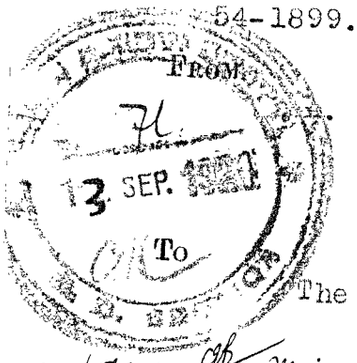
[To be used only for notes, requisitions, etc., not intended for permanent record.]

Pol. No. 347.

R. O. 2.—R. P. B.—8-1923.—5,000.

No. 7319 ENCLOS. *Dated Bangalore,* 13th September *1924.*

54-1899.



FROM

H. N. L. Cater, Esq., I.C.S.,

SECRETARY TO THE RESIDENT IN MYSORE.

St 24-22-6.

To

The Secretary to the Government of Mysore,
Revenue Department.

Copy to Dewan Off 13.9.24

Subject:—

Use of British Indian one-anna unified (adhesive) stamps instead of Mysore one-anna stamps.

SIR

With reference to your letter No. Pol.137/St.24-22-5 dated the 5th August 1924, I am directed to state that as already stated it is proposed to give a set-off in the pro-forma account of the Assigned Tract on the basis of the average receipts from the sale of such stamps calculated on the sale proceeds realised before the unified stamps were introduced. I am to enquire whether the set-off would not meet the case. The Resident thinks that considerable inconvenience would be caused if the change were introduced and that apart from the fact that there is some loss of the shared revenues there is no obvious reason

N.B.—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form

To No Pol. 807 D 24/3/26

The Secretary to the

Resident in Mysore.

Subject:- Use of British-Indian one-anna stamps in the Civil and Military Station, Bangalore, instead of Mysore Receipt Stamps.

Sir,

With reference to your letter No.7379 dated the 13th September 1924 addressed to the Revenue Secretary to Government enquiring whether a set off in the pro forma account of the Assigned Tract on the basis of average receipts would not meet the case and observing that apart from this question of revenue there is no obvious reason for introducing the Mysore Stamp I am directed to state as follows:-

The question of revenue is not the only or the main reason, why a reversion to the practice of using Mysore one anna receipt stamp in the Civil and Military Station is urged. The Government of Mysore have always attached much importance to the use of Mysore stamps in the Civil and Military Station, as a means of indicating that the Station though assigned to the British Government, is an integral part of the Mysore State. I am in this connection to invite a reference to the correspondence ending with Mr. Copeland's letter No.7554 dated the 24th November 1909. In the Residency letter No.5927 dated the 11th November 1908 the question of using British stamps in the Civil and Military Station was raised, but the proposal was given up in deference to the desire of the Mysore Government that Mysore stamps should

to show that it is a part of the territories of His H. the Maharaja of My-
sore. The general stamps (except receipt stamps) and
the court fees stamps in use in the Station are those
of Mysore and it is in pursuance of the same principle
that it is urged that the receipt stamps used should
also be those of Mysore. As far as the conveniences
of the residents of the Station is concerned, ~~all~~ ne-
cessary arrangements can be made to ~~reduce possible~~ ensure his
~~inconveniences to a minimum~~ by arranging for the sale
of the Mysore receipt stamps in post offices, ~~and~~ In
any case His Highness' Government venture to suggest
that any slight inconvenience caused to the residents
of the Station by their not being able to use British
postage stamps as receipt stamps should not stand in the
way (~~of the recognition of the Civil and Military~~ Sta-
tion as a part ~~of the Mysore State~~), and it seems rea-
sonable to urge that residents in the Civil and Military
Station must be prepared to put up with any such small inconveniences
due to the political status of the Station being what it is.

As regards the credit to the ~~programme~~ forma ac-
count of the Station, the Hon'ble the Resident proposes
to give a set off on the basis of the realisations, prior
to the introduction of the change in 1907. As ~~observed~~ stated in
this letter dated the 5th August 1924 this arrangement
may be adopted for the period that has elapsed since the
change was introduced. For coming years, however, the
Government of Mysore consider that this basis of calcula-
tion would not be satisfactory. Business in the Civil
and Military Station has increased in volume since 1907
and the quantity of stamps used on receipts there now
must be considerably more than ~~the quantity~~ what could
have been used in 1906, but there is no way at present
of estimating this fairly. By a use of the Mysore stamps
instead of Postage ~~Receipt~~ stamps, the revenue from re-

This para may perhaps be omitted at present, for the reasons ~~explained~~ stated in the note.
25.2.25

receipt stamps can be ascertained exactly for fiscal purposes.

In all these circumstances, His Highness Government are of opinion that a reversion to the old arrangement is the only satisfactory solution, and I am to request that the Hon'ble the Resident may be so good as to support the request of the Mysore Government and move the Government of India to sanction the use of Mysore Receipt stamps in the Civil and Military Station as in the years previous to 1907.

I have, etc.,

25.2.25

Chief Secretary to Government.

50529

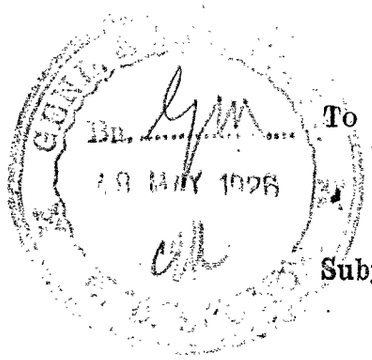
Pol. 1355.

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 2741 Enclos. *Dated Bangalore,* 29th May 1926.

From Major K. A. G. Evans Gordon, Pus 5/26

SECRETARY TO THE RESIDENT IN MYSORE.



To

The Chief Secretary to the Government of
His Highness the Maharaja of Mysore.

Subject :—

USE OF MYSORE ONE ANNA RECEIPT STAMPS IN THE CIVIL & MILITARY STATION OF BANGALORE.

Sir,

With reference to your letter No.Pol.1090/P.P.103-24, dated the 25th May 1926, I am directed to state that the matter has been referred to the Government of India and their orders have not yet been received. A further communication will be made to you in due course.

Subd. Final reply may be awaited 2.VI.26

I have the honour to be,
Sir,
Your most obedient servant,

for SECRETARY TO THE RESIDENT.

A.S.B.

addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 2362 Enc.
54-1899.

GM6578 2
P. P. 103-24-26

FROM

Major K. A. G. Evans Gordon,

SECRETARY TO THE RESIDENT IN MYSORE.

To

The Chief Secretary to the Government of
His Highness the Maharaja of Mysore.

Dated Bangalore, 29th June *1926.*

Subject.

Reintroduction of the Mysore one-anna receipt stamps in the Civil & Military Station of Bangalore in place of the British Indian one-anna unified stamps.

SIR,

In continuation of my letter No.4741, dated the 29th May 1926, I am directed to inform you that the Government of India agree to the reintroduction in the Civil and Military Station of Bangalore of the Mysore one-anna receipt stamps, for purposes of duty, in place of the British Indian one-anna unified (adhesive) stamps in use in the Station at present.

2. The date when the change will be introduced will be intimated later on.

3. I am to add that the Government of India consider that in view of the past history of the case the Mysore Government may reasonably expect that some measure of retrospective effect should be allowed in respect of the income from receipt stamps, which will no longer be merged in the general revenues of the Imperial Postal Department from the date on which Mysore Stamps are reintroduced. They have accordingly decided to refund to the Mysore Government a sum of Rs.14,100/- which represent

the

the estimated proceeds from this source for a period of 3 years at the figure of Rs.4,700/- per annum based on the average receipts up to 1907, irrespective of the date from which the Mysore Stamps are reintroduced.

I have the honour to be,
Sir,
Your most obedient servant,

Major.
SECRETARY TO THE RESIDENT.

No. Pol. 83 & 24-7-26.

To

The Secretary to the Hon'ble
the Resident in Mysore.

S i r,

I am directed to acknowledge the receipt of your letter No.5562/54-1889 dated the 29th June 1926 on the subject of re-introducing the Mysore Receipt Stamp in the Civil and Military Station of Bangalore in place of the British Indian unified stamps. The Government of His Highness the Maharaja are ~~very~~ grateful to the Government of India for having ~~conceded to their representations~~ acceeded to their request in this matter and sanctioned the use of the Mysore Receipt Stamp in the ~~Civil and Military~~ Station as prior to 1907. They ~~are~~ also acknowledge with thanks the recognition by the Govt of India of ~~thankfully that~~ the principle of the State being re-imbursed for loss sustained by the use of the British Indian Stamp since 1907. ~~is recognized~~. While expressing ~~the~~ (Shubar's) obligation for the decision in both these respects, however, I am to state that the reason for limiting the amount of refund to the estimated proceeds of three years only is not understood. The British Indian Stamp has been in use in the Civil and Military Station since 1907 i.e., for a period of 19 years. In your present communication you say that the date when the Mysore Stamp will be re-introduced will be intimated later on. Assuming that the Mysore Stamp will be re-introduced

re-introduced from the beginning of the next fiscal year, the total period during which the State will have suffered ~~the~~ loss of revenue on this account will be 20 years. I am to request that this aspect of the matter be ~~again~~ taken into consideration and the amount to be refunded fixed on the basis of ~~the~~ estimated proceeds for the whole period during which British Indian Stamps have been used in the Station instead of Mysore Stamps. I am also to request that the date from which the Mysore Stamps will come into use may be intimated as early as possible.

I have etc.,

Chief Secretary to Govt.

377

377/L

APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Section ~~Genl.~~ P.P.

File No. 103-24

Serial No 4

No. G. 2743

Diary No. of letter replied to 6578

General and Revenue Secretariat

( )

the *192*

To

The Commissioner of Stamps

Trichinopoly

Date of issue 19/26

Signed by

Sir

I am directed to request you to be so good as to report whether the rate of Court-fee levied in the C & RD Stamps are the same as those in force in the State ~~of Travancore~~ Travancore and if there is any difference to report in what respects they differ.

I have &c.

for Secretary

Comparative indices of the different rates may be furnished

List of enclosures.....

Copied by.....

Examined by.....

over

No. 9036
54-1899.

P.P. 103-24-5

From

Major K. A. G. Evans Gordon,

Secretary to the Resident in Mysore.

To

The Chief Secretary to the Government of

His Highness the Maharaja of Mysore.

Dated Bangalore 20th October 1926.

Introduction of the Mysore one-anna receipt stamps in the Civil & Military Station of Bangalore in place of the British one-anna unified stamps.

Sir,

With reference to the correspondence ending with your letter No. Pol.83/P.P.103-24-3, dated the 24th July 1926, I am directed to state that the Government of India intimate that the Mysore one-anna receipt stamps will be reintroduced in the Civil and Military Station of Bangalore in place of the British one-anna unified stamps with effect from the 1st April 1927.

2. I am to request that arrangements may be made with the Postmaster-General of Madras for the sale of Mysore one-anna receipt stamps in the post offices in the Civil and Military Station of Bangalore, as he has signified his consent to do so.

3. The question raised in your letter referred to above is being considered by the Government of India.

I have the honour to be,

Sir,

Your most obedient servant,

K. Evans-Gordon

Major

SECRETARY TO THE RESIDENT.

Section PP

File No. 1073-24

Serial No 6

No. G 4418

To

.....

Diary No. of letter replied to Gen 3118

General and Revenue Secretariat

( )

the 192

Date of issue 30.10.26

Signed by Mr. T.S

List of enclosures.....

Copied by.....

Examined by.....

Here enter paragraphs 1 and 2 of Letter No. 9036/Sec/1926 dated the 20th Octr 1926 from the Secy. to the Resident to the Chief Secy. to Govt.

ommd

Copy of the above is forwarded with Compliments to the Commr. Stamps in Rupees for favour of taking necessary action in Consultation with the Post Master General Madras for ~~in the matter of~~ the Sale of Rupee receipt one-anna Stamps in the Post Offices of the Civil & Mily. Station of Bangalore

By order

for 30/10.

Rent. Sec

28/10

WD 01265—GPB—31,000—24-12-25

22/10/26

MSR

SUBJECT.....

.....

.....

Section P P

File No. 103-24

Serial No. 7

No. Pol 392

Diary No. of letter replied to G.R. 3118

To

The Secy. to the Resident

Sir

General and Revenue Secretariat

( )

the *192*

Date of issue 21/11/26

Signed by Mr. M. Seshadri

I am directed to acknowledge with thanks the receipt of your letter no. 9036/54-1899 dated 20th October 1926 re. the introduction of the Mysore one-anna receipt stamps in the Civil and Mily. Stn. of Bangalore in place of the British one-anna unified stamps.

I have etc

K
1/11 Gene. Secy.

List of enclosures.....

Copied by.....

Mr
24/11/26

Examined by.....

over

WD 01265—GPB—31,000— 24-12-25

PP103-24-8 B100

No. C.R. 50/26-27

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

Encl. one Statement

Bangalore, dated 8th November 1926

Inst. No. 2101 10.11.26 5-27192

URGENT.

From

B. RAMASWAMAIYA, Esq., L.A., B.L.,
The Commissioner of Stamps in Mysore,
Bangalore.

P.G.D'SOUZA, Esq., B.A., B.L.,
Chief Secretary to the Government of His Highness the Maharaja of Mysore, Bangalore.

Sir,

RATES OF COURTFEES.

With reference to your letter No.G.2743 dated 7-9-26, I have the honor to state that in the Civil and Military - Station, Bangalore the rates of Court-fee levied are those in force in Madras and that they are higher in many respects than the rates adopted in Mysore.

A comparative statement is herewith forwarded.

I have the honor to be,
Sir,
Your most obedient servant,

B. Ramaswamy

Commissioner of Stamps.

MPA/-

Comparative statement showing the rates of Court-fees prevailing in Mysore and in the Civand Military Station, B a n g a l o r e .

Number.	P a r t i c u l a r s .	Rates in force in Mysore.	Rates force in Madras & in the Civil and Military Station, Bangalore.	Difference. more.
	When the amount or value of the subject matter in dispute does not exceed five rupees.	Eight annas.	0 8 0	...
	When such amount or value exceeds five rupess, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees.	0 8 0	0 9 0	0 1 0
	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in exceess of one hundred rupees, up to one thousand rupees.	1 0 0	1 1 0	0 2 0
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.	6 4 0	7 0	1 4 0
1. Plaint, or written statement, pleading, a set off or counter-claim or memorandum of appeal (not otherwise provided for in this Regulation), presented to any Civil or Revenue Court.	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees.	12 8 0	15 0	2 8 0.
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.	18 12 0	22 0	3 12 0.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.	25 0 0	30 0	5 0 0.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees or part thereof, in excess of thirty thousand rupees, up to fifty thousnad rupees.	25 0 0	30 0 0	5 0 0
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof in excess of fifty thousnad rupees.	30 0 0 Subject to a maximum of Rs.3,000).	30 0 0 (No limit)	...
2. Plaint in a suit for possession under the Specific Relief Act, 1877, (section 9).	....	An amount of one half the scale of fee prescribed in article 1 above.	An amount of one half the scale of fee prescribed in article 1 above.	...
3. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.	.....	The fee leviable on the plaint or memorandum of appeal.	The fee leviable on the plaint or memorandum of appeal.	...

Number.	Particulars.	Rates in force in Mysore.	Rates in force in Madras & in the Civil and Military station, Bangalore.	Difference more
4. Application for review of judgment, if presented ~~on or after the~~ before the ninetieth day from the date of the decree.	.....	One half of the fee leviable on the plaint or memorandum of appeal.	One half of the fee leviable on the plaint or memorandum of appeal.	...
5. Copy or translation of a judgment or order not being or having the force of a decree.	When such judgment or order is passed by any Civil Court other than the Chief Court, or by the presiding officer of any revenue Court or office, or by any other judicial or executive authority---			
	(a) if the amount or value of the subject-matter is fifty or less than fifty rupees .	0. 5. 0.	0 . 6 . 0.	0 1 0
	(b) If such amount or value exceeds fifty rupees.	0 10 0.	0. 12. 0	0 2 0.
	When such judgment or order is passed by the Chief Court.	1 4 0.	1 8 0.	0 4 0.
6. Copy or translation of a judgment or order of a Criminal Court.	....	0 8 0.	0 8 0	...
	When such decree or order is made by any Civil Court other than the Chief Court, or by any revenue court-			
7. Copy of a decree or order having the force of a decree.	(a) If the amount or value of the subject-matter of the suit wherein such a decree or order is made is fifty or less than fifty rupees.	0 8 0	0 8 0	....
	(b) If such amount or value exceeds fifty rupees .	1 0 0	1 0 0.	..
	When such decree or order is made by the Chief Court.	4 0 0	4 0 0.	....
8. Copy of any document liable to stamp duty under the Mysore Stamp Regulation, 1900, when left by any party to a suit or proceeding in place of the original withdrawn.	(a) When the stamp duty chargeable on the original does not exceed eight annas.	The amount of the duty chargeable on the original.	The amount of the duty chargeable on the original.	...
	(b) In any other case.	0 8 0	0 8 0.	...
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Regulation, or copy of any account, statement, report or the like taken out of any Civil or Criminal or revenue court or office.	For every three hundred and sixty words or fraction of three hundred and sixty words.	0 8 0	0 8 0	...
10. (Present Article 9 Repealed by Regulation V of 1911).				
11. Probate of a Will or letters of administration with or without Will annexed.	When the amount or value of the property in respect of which the grant of Probate or letters is made exceeds one thousand rupees, but does not exceed five thousand rupees.	Two per centum on such amount or value.	Two per centum on such amount or value.	....
	When such amount or value exceeds five thousand rupees.	Three per centum on such amount or value.	Three per centum on such amount or value.	...

Number Difference.
more

Number.	Particulars.	Rates in force in Mysore.	Rates in force in Madras & in the Civil and Military station, Bangalore.	Difference. more
11.	Provided that when, after the grant of a certificate under the Succession Certificate Regn, 1901, or Act XXVII of 1860, in respect of any property included in an estate, a grant of Probate or letters of Administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.			
12. Certificate under the Succession Certificate Regulation, 1901.	When the amount or value of any debt or Security specified in the Certificate under Sec. 8 of the Regulation, does not exceed five thousand rupees.	Two per centum on such amount or value, and three per centum on the amount or value of any debt or security to which the certificate is extended under Section 10 of the Regulation.	Two per centum on such amount or value, and three per centum on the amount or value of any debt or security to which the certificate is extended under Section 10 of the Regulation. Act	...
	When such amount or value exceeds five thousand rupees.	Three per centum on such amount or value and four and a half per centum on the amount or value of any debt or security to which the certificate is extended under Section 10 of the Regulation.	Three per centum on such amount or value and four and a half per centum on the amount or value of any debt or security to which the certificate is extended under Section 16 of the Regulation.	

Note--(1) The amount of a debt is its amount including interest, on the day on which the inclusion of the debt in the Certificate is applied for, so far as such amount can be ascertained.

(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Regulation and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

SCHEDULE II.

Fixed fees.

Number.	Particulars.	Rates in force in Mysore.	Rates in force in Madras & in the Civil & Military tion, Bangalore.	Difference. more
. Application or petition.	(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject matter of such application relates exclusively to those dealings;	0 1 0	0 1 0.	....
	or when presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject matter of the application or petition relates exclusively to such engagements;	0 1 0	0 2 0	0 1 0.
	or when presented to any Municipal Commissioner under any law for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;	0 1 0	0 1 0	...
	or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of small causes, or to a Deputy Commissioner, or other officer of revenue in relation to any suit or case in which the amount or value of the subject matter is less than fifty rupees;	0 1 0	0 2 0	0 1 0.
	or when presented to any Civil, Criminal, or revenue court, or any Board or Executive officer for the purpose of obtaining a copy of translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or office.			
	(b) When containing a complaint or charge of any offence other than an offence for which Police officers may, under the Criminal Procedure Code, arrest without warrant, and presented to any Criminal Court.	0 12 0	In the case of a Criminal complaint. 1-0-0. In other cases. 0-12-0.	0 4 0. ....
	or when presented to a Civil, Criminal or Revenue Court or to a Deputy Commissioner, or any Revenue officer having jurisdiction equal or subordinate to a Deputy Commissioner, or to any Magistrate in his executive capacity, and not otherwise provided for by this Regulation.			
	or to deposit in Court, revenue or rent; or for determination by a Court of the amount of compensation to be paid by land lord to his tenant.	0 8 0	0 8 0.	...
	(c) When presented to the Chief Controlling Revenue or executive authority.	1 8 0	1 8 0.	...
	(d) (i) When presented to the Chief Court under Section 115 of the Code of Civil Procedure,			

Number.	Particulars.	Rates in force in Mysore.	Rates in force in Madras & in the Civil and Military station, Bangalore.	Difference. More.
	(d) (i) (b) When the value of the suit are proceeding exceeds Rs.1000.	5 0 0	10 0 0.	5 0 0.
	(ii) When presented to the Chief Court.	2 0 0	2 0 0.	...
1-A. Application to any Civil Court that records may be called for from another Court.	When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	0 12 0 in addition to any fee levied on the application under clause (a), clause(b) or clause(d) of Article 1 of this schedule.	0 12 0 in addition to any fee levied on the application under clause (a), clause(b) or clause(d) of article 1 of this schedule.	....
2. Application for leave to sue as a pauper.	....	0 8 0	0 8 0.	...
3. Application for leave to appeal as a pauper.	(a) When presented to a District Court or a Sub Court.	1 0 0	1 0 0.	...
	(b) When presented to the Chief Court.	2 0 0.	2 0 0.	.....
4. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.				
5. Bail bonds or other instrument of obligation given in pursuance of an order made by a court or Magistrate under any Section of the Code of Criiminal Procedure, 1904 or the Code of Civil Procedure, 1911 and not otherwise provided for in this Regulation.	.....	0 8 0	0 8 0.	...
6. Mukhtarnama or Vakalatnama.	When presented for the conduct of any one case- (a) to any Civil or Criminal Court other than the Chief Court or to any Revenue Court, or to any Deputy Commissioner or Magistrate, or other executive officer, except those mentioned in clause (b) of this number;	0 8 0.	1-0-0	0 8 0.
	(b) To the Chief Court or Chief Controlling Revenue or executive authority.	2 0 0	3 0 0.	1 0 0.
7. Memorandum of appeal.	(a) To any Civil Court other than Chief Court or to any Revenue court or executive officer, other than the Chief Court or Chief Controlling Revenue or executive authority.	0 12 0.	1 0 0.	0 4 0.
	(b) To the Chief Court or Chief Controlling Executive or Revenue authority.	2 0 0	2 0 0.	...
8. Caveat.	....	10 0 0	10 0 0	...
9. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866.	....	5 0 0	5 0 0.	...
10. (Rep.Regn.III of 1911).	....			

Number.	Particulars.		Rates in force in Mysore.	Rates in force in Madras & in the Civil and Military station, Bangalore.	Difference. More.
11. Plaint or Memorandum of appeal in a suit-					
(i) To alter or set aside a summary decision or order of any Civil Court or Revenue Court;	....		12 8 0.	15 0 0.	2 8 0.
(ii) To alter or cancel any entry in a register of the names of proprietors of revenue paying estates;					
(iii) for relief under Section 91 or section 92 of the Code of Civil Procedure,1911.	....		50 0 0	50 0 0.	....
11-A. Plaint or Memorandum of appeal in a suit-					
(i) To obtain a declaratory decree where no consequential relief is prayed;	When the plaint is presented to or the memorandum of appeal is against the decree of -				
(ii) To set aside an award;	a Munsiff's Court....		15 0 0	15 0 0.	....
(iii) To obtain a declaration that an alleged adoption is invalid or never in fact took place or to obtain a declaration that an adoption is valid.	a District Court or a Sub Court.		50 0 0 if the value for purposes of jurisdiction is ten thousand rupees or less. Two hundred rupees if such value exceeds ten thousand rupees.	100 0 0 if the value for purposes of jurisdiction is ten thousand rupees or less. Five hundred rupees if such value exceeds ten thousand rupees.	50 0 0. 300. 0. 0.
11-B. Plaint or Memorandum of appeal in every suit where it is not possible to estimate at a money value the subject matter in dispute and which is not otherwise provided for by this Regulation.	When the plaint is presented to or the Memorandum of appeal is against the decree of --				
	a Revenue Court.		10 0 0	10 0 0	...
	a Munsiff's Court.		15 0 0	15 0 0.	...
	a District Court or Sub Court.		50 0 0.	100 0 0.	50 0 0.
12. Application under Section 17 or Section 20 of the second schedule of the Code of Civil Procedure,1911.	When presented to a Munsiff's Court.		15 0 0	15 0 0.	.....
13. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1911.	When presented to a District Court or a Sub Court.		50 0 0	100 0 0.	50 0 0.

Commissioner of Stamps
in Mysore.

NSN.5/11/26.

IMMEDIATE 32797 Gen 3991 B100

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

No. C.R. 73/26-27

Encl. –

Bangalore, dated 19th Nov. 1926

DIARY NO. 2115

19 — 19

Section. PP

File No. 103-24

Serial No. 9

From

B, Ramaswamaiya, Esq., B.A., B.L.
The Commissioner of Stamps in Mysore,
Bangalore.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General Department, Bangalore.

Subject:- Introduction of the Mysore one anna Receipt stamps in the Civil and Military Station, Bangalore in place of the British one anna unified stamps.

==========

Sir,

With reference to your Memo No.G.4418/P.P.103-24-6 dated 30th October 1926, I have the honor to state, that at present, excepting the adhesive stamps of one anna and half anna which are of British Manufacture, all other stamps & stamp papers - used in the Civil and Military Station, Bangalore are of the same pattern and color, as are in ~~Mysore~~ use in Mysore. In order to distinguish them from those in use in Mysore, all stamps impressed on cheques, Court-fee and other adhesive labels, which do not bear the seal of the Treasury from which they are issued, are over printed with the words "C & M Station". These stamps are manufactured at the Mysore Stamp Manufactory at the cost of the Mysore Government, and supplied by the Superintendent of Stamps in Mysore to the Hon'ble Resident's Treasury, on indents for being issued to the licensed vendors in the Civil and - - Military station.

2. From the records it is seen that the above procedure excepting the overprinting of the words " C & M Station " was

SUBJECT.....

.....

.....

Section PP

File No. 103-24

Serial No. 10

No. Pol. 535 - -

Diary No. of letter replied to.....

To

The Secy. to the Hon'ble

the Resident.

General and Revenue Secretariat

( )

the *192*

Date of issue 14/12/26

Signed by Asst. Secy.

Sir

With reference to your letter no. 9036/524-1899 dated 20/10/26 stating that the Govt. of India have intimated that the Imperial one-anna receipt stamps will be reintroduced in the C.P.M. Stn. of Bangalore in place of the British one-anna unified stamps from 1/4/27 and requesting that arrangements may be made with the P.M.G. Madras for the sale of the said

over

List of enclosures.....

Copied by.....

Examined by.....

stamps in the Post Offices in
the C & M. Station, I am directed
to State suggest that arrangements are proposed to
be made for the supply of the
stamps from the St. Thomas Mount
Bangalore on indents received from
the Chief Post Master, Bangalore, who may arrange to meet
the requirements of the several post
offices in the C & M. Stn. ~~being met by him~~
Credit for the sales may be
arranged to be given to the Imperial
Govt. monthly through the Jamabandi
account with the Accountant General Madras.
I am to request that the Opinion
of the P. M. G. Madras on the above
proposal may kindly be obtained
and communicated at an early date.
[If any modifications are proposed subject to
by him they will be duly considered] approval.

I have etc
RR
10/12

Mr
10.12

§ 66169 13.12.26

Govt. Secy to Govt.

Copy of the ~~above~~ foregoing is forwarded with Compliments to the
Postmaster in response with reference to his letter no. C.R. 73/26-2
19th November 1926. It is not necessary to overprint the stamps
words C & M. Stn. ~~as in the case of other stamps~~.

By order
RR
10/12
Govt Secy to Govt

SUBJECT.....

Rm 6886

D.O. No. CR. 73/26—27 & 20/12/26.

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

Bangalore, dated 30th December 1926.

PP 103-24-11

Dear Sir,

As the introduction of the Mysore one anna Receipt Stamps in the Civil and Military Station, Bangalore, in place of the British one anna unified Stamps has been ordered to be brought into force from 1st April 1927, I request you to kindly obtain early orders of Government on my letter No.C.R.73/26-27 dated 16th/19th November 1926 soliciting instructions regarding the over-printing of the Stamps with the words C & M Station, and also as to whether the supplies are to be made to the Hon'ble Resident's Treasury on indents, or to the Post Masters direct from the State Huzur Treasury, so as to enable me to get the Stamps printed and supplied in time.

Yours Sincerely,

R. Ranga Rao

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to Government,
General Departments, Bangalore.

Instructions have been issued. The Connected file is returned.

Draft D.O. reply

Draft for approval

Seen

SUBJECT.....

.....

.....

Section PP

File No. 103-24

Serial No. 12

Diary No. of letter replied to.....

D.O. No. G.7097.

To

.....

General and Revenue Secretariat

( )

the *192*

Dear Sir

Date of issue 23-12-26

Signed by Asst. Sec'y.

In reply to your D.O. letter no. C.R. 73/26-27 dated the 20th instant about the introduction of the impose one Anna receipt stamps in the Civil and Military Stn. Bangalore, I am desired to invite yr kind reference to memo no. G. 6616 dated 14th Dec. 26 communicating copy of this Office letter no. POL 535 PP 103-24-10 of even date to the Residency in the matter and stating that it is our

List of enclosures.....

Copied by.....

Examined by.....

over

necessary to overprint the Stamps
with the words COM. STE.

Yours Sincerely

RG

22/6

To the Commr. of Stamps
at Kingston.

No. C.R. 73/26-27

Encl.

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

Bangalore, dated 21st February 1927

PP 103-24-13

g. 6787

From

B. Ramaswamaiya, Esq., B.A., B.L.,
Commissioner of Stamps in Mysore,
Bangalore.

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to Government,
General Department.

Subject:- Introduction of the Mysore One anna Receipt Stamps in the Civil & Military Station, Bangalore in place of the British One anna unified stamps.

Sir,

With reference to correspondence ending with Mr. M. Seshadri's D.O. letter No.G. 7095 dated 23rd December 1926 intimating that it is not necessary to overprint the stamps with the words "C & M Station" I have the honour to forward herewith a copy of letter No.P & A. St. 9691 dated 14th February 1927 received from the Pay & Accounts Officer, Civil & Military Station, Bangalore requesting the Superintendent of Stamps to impress the Mysore One anna Receipt Stamps with the words "Civil & Military Station" and to supply 1000 sheets thereof (value Rs. 4000/-) by the 20th March 1927, so that the stamps may be introduced from 1st April 1927, and to request you to be so good as to obtain early orders of Government on this point, and also as to whether the stamps have to be supplied from the Superintendent of Stamps to the Pay & Accounts Officer, Civil and Military Station, Bangalore or from the State Huzur Treasury to the Chief Post Master Bangalore as per arrangement proposed in your letter No.Pol. 535/P.P. 103-24-10 dated 14th December 1926 addressed to the Secretary to the Hon'ble Resident in Mysore.

I have the honour to be,
Sir,
Your most obedient servant,

B. Ramaswamaiya

Commissioner of Stamps in Mysore.

Letter No. P. & A. Stamps 9691 dated 14th February 1927 from the Pay and Accounts Officer, Bangalore , to the Superintendent of Stamps in Mysore, Bangalore.

P

With reference to letter No. 9036/54/1899/ dated 20th October 1926, from the Secretary to the Resident in Mysore to the Chief Secretary to the Government of His Highness the Maharaja of Mysore, regarding the introduction of the Mysore One anna Receipt Stamps in the Civil and Military Station of Bangalore in the place of the British One anna unified Stamps, I have the honour to request that you will be so good as to impress the Mysore One anna Receipt Stamps with the words Civil and Military Station and supply tham as per indent herewith enclosed by the 20th March 1927, to enable me to introduce the stamps in the Civil and Military Station, Bangalore with effect from 1st April 1927.

I have the honour to be,
Sir,
Your most obedient servant,

(sd) S. Kuppuswami Iyengar,

Pay and Accounts Officer
Bangalore.

Indent on the Superintendent of Stamps, Mysore, for Mysore One anna Receipt Stamps required for the use of the Pay and Accounts Office, Bangalore.

Kind.	No.	Value
Mysore Receipt Stamps One anna.	1000 (sheets)	4000
Total.	1000	4000

"Copy" S Ramaswamy

Commissioner of Stamps.

APP. F. VI. Gl.]

Urgent

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

Date of issue 26-2-27

Signed by Wm R. Rao

T

List of enclosures.....

Copied by.....

25/2

Examined by.....

D.O Section

File No.

Serial No.

No. Pol. 735

To

The Secretary to the Hon'ble
the Resident in Mysore.

Dear Sir,

I am directed to invite
your kind reference attention to this office
letter No. Pol ~~533~~ 535 dt 14th Dec 1926
requesting you to obtain and communicate
the views of the Post Master General,
Madras, ~~on the proposal~~ in the matter selling Mysore Receipt
~~it is~~ for the Subsidy of Mysore Receipt-
stamps ~~the in the Post Office of~~ C & M
Station, Bangalore and to enquire
request a very early reply
when a reply may be expected.

Yours Sincerely

RR
2/2

G C Seay

ER

over.

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 46341
No. 1681 Encls.
54-1899

For 6919

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 21 February 1927.

For 979

PP 103-24-14

A copy of the marginally* noted letter, ~~with enclosure,~~ is forwarded with compliments, to the Chief Secretary to the Government of H. H. the Maharaja of Mysore. with reference to letter from this office No. 9036, dated the 20th October 1926, for favour of a reply

Ref: No. P&A/9693 dated the 14th February 1927, from the Pay & Accounts Officer, Civil & Military Station, Bangalore.

Regent

Major,
Secretary to the Resident.

P. O. 758. R. O. 25.—2,000.—2-10-1925.—R. P. B.

Letter Ref. No. P & A/Stamps.9693, dated the 14th February 1927, from the Pay and Accounts Officer, Bangalore, to the Secretary to the Resident in Mysore, Bangalore.

---:O:---

With reference to your letter No.9036/54-1899 dated the 20th October 1926 to the Chief Secretary to the Government of His Highness the Maharajah of Mysore, regarding the introduction of the Mysore one-anna receipt stamps in the Civil & Military Station of Bangalore in the place of the British one-anna unified stamps, I have the honour to request that you will be so good as to inform me whether the Mysore Receipt stamps to be introduced in the Civil and Military Station, Bangalore with effect from 1st April 1927, are to be issued to the Post Masters and Stamp Vendors of the Station on commission system, and if so, the rate per cent of the commission to be allowed may kindly be intimated to me.

In this connection, I may state that before the introduction of the Postal Unified Stamps in the Civil and Military Station, Bangalore Mysore Receipt stamps were issued to Post Masters and Stamp vendors on Commission sale allowing Rs.3/- per cent.

---:O:---

"C O P Y"

REGISTRAR, RESIDENT'S OFFICE.

E

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

To

The Comm'r of Stamps

Sir,

G 958/24/8 3.3.27

With reference to your letter No. C.R. 43/26-29 dated 21st February 1927, about the introduction of the Treasure Chest Receipt stamps in the Coorg Stamps and requesting to state what the receipt of a reply from the Resident to his office letter No. Pol. 533 of the 14th Dec. 1926 is awaited.

2. In the event time, I am to forward herewith a copy of a letter No. P+A/ Stamps 4693 of the 14th

February 1927 from the
Pay & Accounts Officer, Bangalore,
to the Secy to the Hon'ble
the Resident in Mysore
and to request you to
kindly favour your
with your views on
the points raised therein before
the 15th of March next.
I have &c

Secy

21

No. C K 73/26-27

Encl.

Bangalore, dated 5th March 1927.

DIARY NO. 3216

19 — 19

Section. S M

File No. 103-24

Serial No. 16

From

B. RAMASWAMAIYA, ESQ., B.A., B.L.,
Commissioner of Stamps in Mysore,
Bangalore.

To

G. 7300

B. Nagappa, Esq., Bar-at-Law.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Law Department, Bangalore.

Sir,

With reference to your letter No.G.9568/P.P.103-24-15 dated 3rd March 1927, forwarding a copy of letter No.P & A Stamps 9693 dated the 14th February 1927 from the Pay and Accounts Officer, Bangalore to the Secretary to the Hon'ble the Resident in Mysore, regarding the rate of commission to be allowed on the sale of Mysore Receipt Stamps in the Civil and Military Station, Bangalore, and -- calling for my opinion thereon, I have the honor to state, that under the rules in force in Mysore, the licensed Stamp vendors and the Post Masters have to purchase stamps from the Treasury from their own private funds, and the commission allowed to them on the sale of Receipt Stamps (which are non-judicial stamps) is 3 per cent at District and Taluk Head quarters and 5 per cent in other places vide rules 47, 80 to 85 issued under Government Order No.Fl.5060-9/St.18-24-3 dated 12th March 1925.

2. In the Civil and Military Station also the same rule may be adopted and a commission of 3 per cent may be given, if the postal officials purchase stamps for ready money. In case they are supplied with stamps without requiring from them payment in cash as in the case of some stamp vendors in Madras, they may be allowed a commission of 2 per cent. In the latter case sufficient security will have to be taken from them.

I have the honor to be,
Sir;
Your most obedient servant,
B. Ramaswamaiya
Commissioner of Stamps

NSN.

Fin 7356

D.O.No. 2280

THE MYSORE RESIDENCY,
BANGALORE,
Dated the 10th March 1927.

ARRANGEMENTS PROPOSED FOR THE SUPPLY OF MYSORE ONE-ANNA RECEIPT STAMPS TO THE - CIVIL AND MILITARY STATION OF BANGALORE.

Dear Sir,

With reference to your demi-official letter No.Pol.735, dated the 26th February 1927, I am desired to forward a copy of a letter No.R.O.9, dated the 9th March 1927, from the Postmaster-General, Madras, for information.

Yours truly

for MAJOR K.A.G. EVANS GORDON.

R. Ranga Rao, Esq., B.A., B.L.,
General Secretary to the Government of
His Highness the Maharaja of Mysore.

ASB

Letter No.R.O.9, dated the 9th March 1927, from the Postmaster-General, Madras Circle, Madras, to the Secretary to the Resident in Mysore, - Bangalore.

---=-----

With reference to your letter No.2106/54-1899, dated the 5th March 1927, I have the honour to say that the question has been referred to the Accountant-General, Posts and Telegraphs, New Delhi for his decision and his reply is awaited. He has this day been specially reminded in the matter.

---:000:---

" C O P Y "

REGISTRAR, RESIDENT'S OFFICE.

ASB

48311

Vol. 1057

18/3/29

Fin 75 90

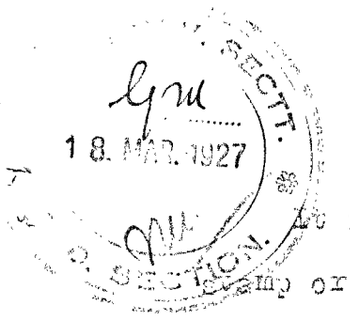
HEAD QUARTERS THE RESIDENT IN MYSORE.

---:o:---

No. 25

Dated Bangalore 18th March 1927.

NOTIFICATION. PP 103-24-17



It is hereby notified for general information that the adhesive stamp or stamps used to denote the duty of one anna shall be those of Mysore manufacture with effect from the 1st April 1927. The use of British one anna unified stamps (and British half anna stamps) introduced in the Civil and Military Station of Bangalore in accordance with rule 2(2) of the Bangalore Stamp Rules published by the Government of India in their Notification No.4870-I.A., dated the 7th December 1906 shall be discontinued with effect from the above date. The Mysore one anna stamps may be purchased from the Key and Accounts Office, Bangalore, or from a licensed vendor in the Civil & Military Station appointed under the orders of the Collector or from any of the Post Offices in the Station.

Major.

SECRETARY TO THE RESIDENT.

To be published in the Residency Orders.

The Collector, Civil & Military Station, Bangalore, with reference to his letter No.828-A-27/60, dated the 14th March 1927.

The Key and Accounts Officer, Civil & Military Station, Bangalore.

The Audit Officer, Key & Accounts Office, Bangalore.

The General Secretary to the Government of Mysore, with compliments.

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

G/10449
22.3.27

The Comptroller
Coorg.

Sir,

I am directed to state that the Govt of India have agreed to the introduction of the Mysore one-anna receipt stamps in the C & M Station Bangalore in place of the British one-anna Unified stamps with effect from the 1st April 1927. Pending further orders of Govt as to the arrangements for the supply of stamps and the mode of payment for the ~~Stamps~~ face value of stamps

WD 2230—GPB—1,00,000—23-7-20

Supplied I am to
request that the Officer
in charge of the State
Museum, Treasury, Bangalore,
may be instructed to
supply the required
quantity of stamps
on indent from the
Pay & Accounts Officer,
C & M. States, Bangalore.

I have &c

RB
22/3.

C&S
22/3.

Genl Secy.

G 10441 / 22.3.27

Copy of the above
is forwarded with
Compliments to the
Curator of Stamps in
Mysore for information
with reference to the
correspondence ending
with his letter No C.R. 73/26-27 Rec'd
dt 21-3-27

RO

RB
23/3.

for Genl Secy.

addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 24/1 ENC. 54-1899

87

FROM

Major K. A. C. Evans Gordon,

SECRETARY TO THE RESIDENT IN MYSORE.

Pol. 1056

Urgent

To

The Chief Secretary to the Government of
His Highness the Maharaja of Mysore.

Dated Bangalore, 18th March *1927*

Subject.

Introduction of the Mysore one-anna receipt stamps in the Civil & Military Station of Bangalore.

SIR,

I am directed to invite a reference to my endorsement No.1681, dated the 21st February 1927, and to state that the Pay and Accounts Officer, Bangalore, represents that until the question of commission to be allowed on the sale of receipt stamps is settled, no stamps can be issued either to stamp vendors or to the Postmaster for sale to the public from the 1st April 1927. I am therefore to request the favour of a very early reply.

I have the honour to be,
Sir,
Your most obedient servant,

K Evans-Gordon

Major.

SECRETARY TO THE RESIDENT.

BJ

No. C.R.73/26-27

Encl.

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

Bangalore, dated 21st March *1927.*

G. 7705

From

B. Ramaswamaiya, Esq., B.A., B.L.,
The Commissioner of Stamps in Mysore,
Bangalore.

To

R. Ranga Rao, Esq., B.A., B.L.,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
B a n g a l o r e.

Subject:- Introduction of the Mysore one Anna Receipt Stamps in the Civil And Military Station, Bangalore in place of British One anna unified - stamps.

Sir,

With reference to your letter No.G.9568/P.P.103-24-15 dated 3rd March 1927 and in continuation of this office letter No.C.R.73/26-27 dated 7th March 1927 on the above subject, I have the honor to state that the date viz., 1st April 1927 from which the system has to come to force is fast approaching. I therefore request that early orders of Government may kindly be obtained, as to whether the Receipt Stamps have to be over-printed with the words " C & M Station ", or not, and whether the supply has to be made to the Pay and Accounts Officer (Resident's Treasury) from the stamp depot direct or to the Chief Post Master through the State Huzur Treasury.

I have the honor to be,
Sir,
Your most obedient servant,

B. Ramaswamaiya

Commissioner of Stamps
in Mysore.

PP 103-24-19

To

The Secretary to the Hon'ble the

Resident in Mysore, Bangalore.

Sir,

Pol 2 With reference to the correspondence ending with your letter No. 2477/54-1899 dated the 18th March 1927 about the commission to be allowed on the sale of the Mysore ~~Stat~~ receipt stamps, I am directed to state that ~~the~~ this question which was raised ~~for the first time with~~ in your Endorsement No. 1681 dated the 21st February 1927. ~~The subject~~ is receiving separate attention and a reply will be sent to you at an early date.

In my letter No. Pol. 535 dated the 14th December 1926, it was proposed that arrangements should be made for the supply of Mysore receipt stamps from the State Huzur Treasury on indents from the Chief Post Master, Bangalore, who ~~may~~ was in his turn arrange to meet the requirements ~~in~~ of the Civil and Military Station. This arrangement has not yet been definitely approved by you. In the meanwhile, a Pol 1 copy of Notification No. 25 dated the 18th March 1927 has been forwarded to this Office in which it is stated that one anna stamps may be purchased from the Pay and Accounts Office, Bangalore, or from a licensed vendor in the Civil and Military

Copy sent 23/3/27

Military station appointed under the orders of the Collector or from any of the Post Offices in the Station. From this it is not clear as to the officer on whose indents the supply of the required amount of stamps will have to be made. Pending further communication from you instructions have been issued to the officer in charge of the State Huzur Treasury, Bangalore, to supply ~~the required quantity of~~ stamps on indent from the Pay and Accounts officer, C & M Station, Bangalore.

I have etc.,

C8S 4243.

22/3.

General Secretary to Govt.

Immediate

No. CR 73/26-27

Encl. —

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

Bangalore, dated 24th March 1927.

Ex 7838

P.P 103-24-20

From B. Ramaswamaiya, Esq., B.A., B.L.,

Commissioner of Stamps in Mysore,
Bangalore.

To R. Ranga Rao, Esq., B.A., B.L.,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
B a n g a l o r e.

Sir,

With reference to your Memo No. G. 10441 dated 22nd March 1927 forwarding a copy of letter No. G. 10440 addressed to the Comptroller, in the matter of the supply of Mysore one anna receipt stamps to the Pay and Account Officer, Civil and Military Station Bangalore, through the State Huzur Treasury, I have the honour to state that I have instructed the Superintendent of Stamps to supply the required quantity of stamps to the Officer in Charge of the State Huzur Treasury, for being issued to the Pay and Account Officer Civil and Military Station, Bangalore.

2. As no orders on the question of overprinting the stamps with the words "C & M Station" are contained in your letter under reference, the stamps, it is presumed, may be issued for the present without such overprinting.

I have the honour to be,
Sir,
Your most obedient servant,

B. Ramaswamaiya

Commissioner of Stamps
in Mysore.

APP. F. VI. Gl.]

SUBJECT.....

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Section P-P.

File No. 103-24

Serial No. 21

No. G/0552

Diary No. of letter replied to...7896

To

The Comms. of Stamps

in Mysore Bangalore.

General and Revenue Secretariat

( )

the 192

Date of issue...28/3/27

Signed by...Mr. hs

Sir

With reference to Correspondence ending with your letter No. C & R 73/26-27 dated 24th March 1927 about the supply of the Mysore one Anna receipt stamps to the C & M. Station Bangalore, I am directed to state that the stamps may be supplied with the words "C & M. Station" duly overprinted.

I have etc.

RB 27

Mg Genl. Secy.

over

List of enclosures.....

Copied by.....

28/3/27

Examined by.....

C. O. 42. G1

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 1197 TADB Mis

Bangalore, Dated.....26th March.....192 7.

P P 103-24-22

FROM

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Departments, Bangalore.

Sir,

With reference to your letter No.G.10440/P.P.103-24-18 dated the 22nd March 1927, regarding issue of Mysore Government One Anna Receipt Stamps for use in the Civil and Military Station, Bangalore, with effect from 1st April 1927, I have the honor to state that the officer in charge of the State Huzur Treasury (the ex-officio Superintendent of Stamps in Mysore) Bangalore has been instructed to issue the required quantity of the stamps on requisition from the Pay and Account Officer, Bangalore.

Orders of Government regarding the mode of recovery of the value of stamps supplied to the Civil and Military Station, Bangalore, may kindly be communicated early.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Comptroller.

MSR

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

Very Urgent

49592 Pm 7988

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 29th March 1927.

No. 2892 Encls. 1

54-1899

Pol. 1104

P.P. 103-24-23

GEN. & REV. SECTT. 31 MAR 1927 G. D. SECTION

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded with compliments, to the ~~Chief~~ Secretary to the Government of H. H. the Maharaja of Mysore., with reference to the correspondence ending with his letter No. Pol. 808/P.P. 103-24-19, dated the 22nd March 1927, and with the request that the Resident may be informed at a very early date whether the Mysore Government agree to the adoption of the procedure suggested.

*~~No.~~ No. B.B. 1024/B.E. 69, dated the 25th March 1927 from the Accountant General, Posts and Telegraphs.

Urgent

30/3

Major.
Secretary to the Resident.

P. N

P. O. 758, R. O. 25.—2,000.—2-10-1925.—R. P. B.

Letter No.B.B.1024/BE-69, dated the 25th March 1927, from the Accountant General, Posts & Telegraphs, to the Secretary to the Hon'ble the Resident in Mysore, Bangalore.

Sale of Mysore one anna receiot stamps in the Post Offices in the Civil and Military Station of Bangalore.

I have the honour to invite your attention to letter No. Pol.535/RP-103-24-10 dated the 14th December 1926 from the General Secretary to the Government of His Highness the Maharaja of Mysore to your address on the subject noted above and to state that in consultation with the Director General, Posts and Telegraphs, it has been decided that the following procedure should be adopted in respect of the sale of Mysore stamps in the Post Offices of Bangalore.

(1) The Postmaster should act as ex-officio vendor.

(2) The Head Postmaster, Bangalore, will get a supply of stamps from the Mysore Treasury up to the limit to be fixed by the Mysore State and he will arrange to meet the requirements of the several Post Offices in the Station. The Postmaster can be treated as holding an advance direct from the Mysore State.

(3) When the stamps are sold, the stock will be recouped by the Postmaster by purchase from the State Treasury on cash payment.

It has been decided that transactions in connection with Mysore one anna Receipt stamps will not pass through the Posts and Telegraphs Accounts but that the Mysore Government will get credit for their stamps as recoupments are made by Postmasters in exchange for cash. This procedure is much more simple and direct than any that involves elaborate book adjustments and I trust that the Hon'b the Resident in Mysore will secure its adoption.

---:000:---

"C O P Y"

REGISTRAR, RESIDENT'S OFFICE.

A55

The Hon'ble the Resident in Mysore.

---:o:---

Dated Bangalore 29th March 1927.

NOTIFICATION.

P.P.103-24-25

The Hon'ble the Resident is pleased to direct that the following amendments shall be made in his Notification No.36, dated the 18th March 1927:-

The words "and the adhesive stamp used to denote the duty of half an anna" shall be added after the words "the duty of one anna" in the first sentence.

The words"and half anna" shall be inserted between the words "Mysore one anna" and "stamps" in the last sentence.

Major.

SECRETARY TO THE RESIDENT.

To be published in the Residency Orders.

The Collector, Civil and Military Station, Bangalore, with reference to his letter No.858-A-27/09 of 1908, dated the 24th March 1927.

2. The Government of India had in the first instance sanctioned the introduction of only one-anna Mysore stamps. Therefore a reference to half-anna stamps was omitted in the notification.

The Key and Accounts Officer, Bangalore.

The Audit Officer, Key & Accounts Officer, Bangalore.

The General Secretary to the Government of Mysore, with compliments.

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

49709

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 30th March 1927.

CB 21

No. 2957 Encls.
54-1899

1109

P. P 103-24-25

A copy of the marginally* noted letter, ~~with enclosure,~~ is forwarded with compliments, to the ~~Chief~~ General Secretary to the Government of H. H. the Maharaja of Mysore, in continuation of endorsement from this office No. 2892 dated the 29th March 1927.

*No. R.O.9 dated the 29th March 1927, from the Deputy Postmaster General, Madras.

Major.
Secretary to the Resident.

P. O. 758, R. O. 25.—2,000.—2-10-1925.—R. P. B.

Letter No.R.O.9, dated the 29th March 1927, from the Deputy Postmaster-General, Madras, to the Secretary to the Hon'ble the Resident in Mysore, Bangalore.

---:O:---

Sale of Mysore one-anna receipt stamps by post offices in the Civil and Military Station, Bangalore.

In continuation of this office letter No.R.O.9, dated the 9th March 1927, I have the honour to solicit a kind reference to letter No.B.B.1024/B&.69, dated the 24th March 1927, from the Accountant-General, Posts and Telegraphs, New Delhi, to your address and to request that you will kindly intimate whether the Mysore Government concur with the suggestion.

2. I may add that a sum of Rs.300/- may be provisionally fixed as the amount of advance towards the sale of Mysore one anna receipt stamps in the several post offices in the Civil and Military Station of Bangalore.

---:O:---

"C O P Y"

REGISTRAR, RESIDENT'S OFFICE.

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

No. C.R. 73/26-27

Encl.

Bangalore, dated 31st March 1927.

P.P. 10552-24-26

pp.

From

B. Ramaswamaiya, Esq., B.A., B.L.,
The Commissioner of Stamps in Mysore,
Bangalore.

To

R. Ranga Rao, Esq., B.A., B.L.,
General Secretary to Government,
Bangalore.

Sir,

With reference to correspondence ending with your letter No. G. 10552/P.P. 103-24 dated 28th March 1927 regarding the supply of Mysore Receipt Stamps to the C & M Station, Bangalore, I have the honor to state, that soon after the receipt of your Memo. No. 10441 dated 22nd March 1927, instructions were issued on 23rd March 1927, to the Superintendent of Stamps, to supply the required quantity of stamps to the State Huzur Treasury. The Officer in charge of the State Huzur Treasury who is himself the Superintendent of Stamps sent the indent received by him in the State Huzur Treasury to the Stamp Depot with his letter No. 5804 dated 26th March 1927 to supply the stamps from the Depot alone, and made a report No. 379 dated 29th March 1927 to this office in his capacity as Superintendent of Stamps, that arrangement had been made to supply 1000 sheets of stamps to the Pay and Account Officer from the Stamp Depot direct.

2. In the meantime the Comptroller gave intimation to this office in his letter No. 1198 T.A.D.B. dated 26th March 1927 that the Officer in charge of the State Huzur Treasury (Ex-officio Superintendent of Stamps) had been instructed to supply the stamps on indent from the Pay and Account Officer.

3. Upon asking the Superintendent of Stamps why the stamps had been arranged to be issued from the Depot direct instead of through

the Treasury, he replied in his letter No.383 dated 29th March 1927 that the stamps had been supplied by the Depot direct as the same could not be issued from the Treasury without payment of the value of the stamps.

4. Thereupon it was pointed out to him that the adjustment of the value of stamps in the accounts of the Treasury was a matter, as per orders of Government, to be settled later on, and he was asked to report why stamps were supplied direct from the Depot contrary to the instructions issued from this office.

5. While the matter stood at this stage, the Comptroller in his letter No.1220 T.A.D.B.Miscl.dated 30th March 1927 has asked me to issue immediate instructions to the Superintendent of Stamps to supply the requisite quantity of stamps to the Pay & Accounts Officer on indents from him as in the case of other stamps and sent a copy of his letter to the Superintendent of Stamps. The latter in reply to my letter asking him to explain why the supply was made direct from the Depot, quotes this letter of the Comptroller as authority for his action.

6. From the foregoing it wll be seen that the Superintendent's action has not been in accordance with the instructions issued to him from this office in accordance with the orders of Government, and that the Comptroller's letter sent to me after the supply is made does not also seem to be consistent with the Government Order.

7. However as stamps have already been supplied, the question is whether they have to be supplied hereafter from the State Huzur Treasury as per orders contained in your Memo. No.10441 dated 22nd March 1927 or from the Depot direct as is now stated by the Comptroller. I request that early orders of Government may kindly be obtained in the matter.

8. Regarding the over-printing of the stamps with the words," C & M Station ", I beg to state that immediately on receipt of your letter No.G.10552/P.P.103-24 dated 28th March 1927 orders were issued on the same day to the Superintendent of Stamps to get the stamps over-printed and issued. But he reported

that

that the stamps had already been supplied without over-printing to the Pay and Account Officer from whom urgent reminders were being received.

On receipt of this report, immediate orders were issued to the Superintendent of Stamp Manufactory yesterday to make every endeavour to over-print the stamps and supply them to-day.

I am glad to report that inspite of heavy practical -- difficulties, the Superintendent of the Stamp Manufactory was able to over-print the whole lot of 1000 sheets of stamps in so a short time with the whole hearted co-operation of the staff. I have issued instructions to the Superintendent of Stamps to supply the sheets immediately to-day so that they may be issued for sale in the C & M Station from to-morrow. 30

Instructions have also been issued to get back the stamps already supplied without over-printing.

I have the honor to be,
Sir,
Your most obedient servant,

Commissioner of Stamps
in Mysore .

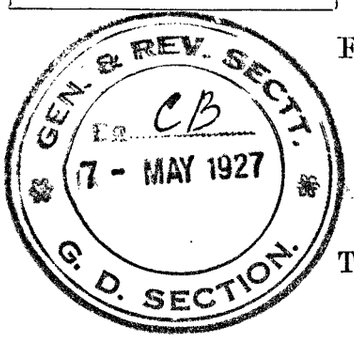
NSN/31-3-27.

53465

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 4132. Enc.
54-1899

CB 213
PP 103-14-29
fol. 125-5



From

Major K.A.G. Evans Gordon,
SECRETARY TO THE RESIDENT IN MYSORE.

To

The General Secretary to the Government
of His Highness the Maharaja of Mysore.

Dated Bangalore, 7th May *1927*

Subject.

SALE OF Mysore ONE-ANNA RECEIPT STAMPS IN THE POST OFFICES IN THE CIVIL AND MILITARY STATION OF BANGALORE.

Sir,

I am directed to invite a reference to the correspondence ending with my endorsement No.2957, dated the 30th March 1927, and at the instance of the Postmaster-General, Madras, to request you to communicate the decision arrived at in the matter so that early arrangements may be made for the sale of the above stamps at the post offices in the Civil and Military Station of Bangalore. The favour of an early reply is requested.

I have the honour to be,
Sir,
Your most obedient servant,

for SECRETARY TO THE RESIDENT.

Pol. 1285

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

5429:

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 13th May 1927.

No. 4324 Enclos. 3

C.B. 13 MAY 1927 C.D. SECTION

CB 238

PP/P 3-4-30

A copy of the marginally* noted letter, with enclosures, is forwarded with compliments, to the General Secretary to the Government of H. H. the Maharaja of Mysore, with reference to the correspondence ending with his letter No. Pol. 808/P.P. 103-24-19, dated the 22nd March 1927, with the request that the Resident may be favoured with a very early reply.

Ref. No. P&A/Stamps/409 dated the 10th May 1927, from the Pay and Accounts Officer, Civil and Military Station, Bangalore.

copies of

PP
14/5/27

H. Evans-Gordon

Major.
Secretary to the Resident.

B.

A. S. B.

P. O. 1251, R. O. 106—30-1-1926—1,000.—R.P.B.

Enclosure to this
endorsement — taken
& Compilation

Draft. A/6-6-17/

To

The Secretary

to the Hon'ble the Resident in Mysore

S i r,

With reference to your memo No. 2892/54-1899 dated 29th March 1927 forwarding copy of letter No. BB.1024-B.E.-69 dated 25th March 1927 from the Accountant-General, Posts & Telegraphs, and reminders thereto, I am directed to state that the procedure for sale of receipt in the Court Fee Stamps suggested by the Accountant-General is acceptable and arrangements may kindly be made to bring it into force ~~xx~~ at once.

2. The limit of value of stamps to be held as the stock for making sales may, for the present, be fixed at Rupees three hundred (Rs 300/-) as suggested by the Deputy Postmaster-General, Madras, in his letter No. R.O.9 dated 29th March 1927 forwarded with your Memo No. 2957/54-1899 dated 30th March 1927. If this quantity is found insufficient, it may be increased later on.

3. The rate of commission paid to licensed vendors is three per cent. ~~(3%)~~ on the value of stamps and the same allowance will be made in respect of receipt stamps sold by the Postal Department and the Comm^n may be deducted out of the sale-proceeds of stamps, when they are remitted to the State Huzur Treasury for purchase of new stamps for replenishing the stock held by that Department

I have, etc.,

Gen.Secy.

Please verify expenses
Mrt
8/6/27

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

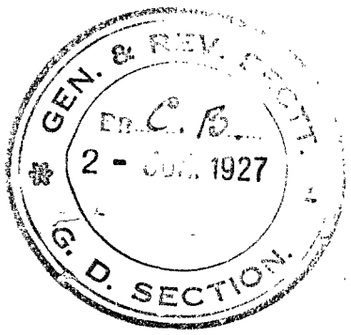
No. 5072 Enc. 2
54-1899.

Pol. 1368.

From

Major K. A. G. Evans Gordon, CB-446
SECRETARY TO THE RESIDENT IN MYSORE.

PP103-4-27



To

The General Secretary to the Government of
His Highness the Maharaja of Mysore.

Dated Bangalore, 2d June 1927.

PP
4/6/27

Subject.

THE BANGALORE STAMP RULES, 1927.

PW 4/6

Sir,

I am directed to refer to the endorsement from this office No.2887, dated the 29th March 1927, and to forward copies of the notifications cited in the margin.

Nos.274, 275 and 276-I, dated, respectively, the 4th May 1927, by the Government of India, Foreign and Political Department.

2. I am, in this connection, to forward a copy of a letter No.1285, dated the 2nd April 1927, from the District and Sessions Judge, Civil & Military Station, Bangalore, and to add that the Government of India recognise that the procedure which is being adopted may involve some loss of revenue to the Mysore Government, and are prepared to make good the loss involved, should the Government of Mysore so desire.

I have the honour to be,
Sir,
Your most obedient servant,

K Evans-Gordon

Major.
SECRETARY TO THE RESIDENT.

Simla, the 4th May 1927.

NOTIFICATION.

Erratum. — In the Bangalore Stamp Rules, 1927, published with the notification of the Government of India in the Foreign & Political Department No.173-I, dated the 24th March 1927, for the number "3" of the sub-rule following rule 3(2) substitute "(3)".

Sd. J.P.Thompson,
Political Secretary to the Government of India.

---:0:---

No.275-I.
Government of India.
Foreign & Political Department.
Simla, the 4th May 1927.

NOTIFICATION.

In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899) as applied to the Civil and Military Station of Bangalore, the Governor General in Council is pleased to direct that the following amendment shall be made in the Bangalore Stamp Rules, 1927, namely:-

To sub-rule (3) of rule 3 of the said rules, the following proviso shall be added, namely:-

"Provided that up to the 30th September, 1927, the adhesive stamp or stamps used to denote the duty of one anna and the adhesive stamp used to denote the duty of half an anna may at the option of the user be a stamp or stamps of British manufacture".

Sd. J.P.Thompson,
Political Secretary to the Government of India.

---:0:---

No.276-I.
Government of India.
Foreign & Political Department.
Simla, the 4th May 1927.

NOTIFICATION.

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to direct that for the purposes of the Indian Stamp Act, 1899(II of 1899) as applied to the Civil & Military Station of Bangalore, any instrument stamped between the 1st of April 1927 and the 3rd May 1927 which would have been duly stamped if the proviso added to sub-rule (3) of rule 3 of the Bangalore Stamp Rules, 1927, by the notification of the Government of India in the Foreign and Political Department, No.275-I., dated 4th May 1927 had been in force with effect from the 1st of April 1927, shall be deemed to have been duly stamped.

Sd. J.P.Thompson,
Political Secretary to the ~~Govt~~
Government of India.

---:0:---
"C O P Y"

REGISTRAR RESIDENT'S OFFICE

Letter No.1285, dated the 2nd April 1927, from the District and Sessions Judge, Civil and Military Station, Bangalore, to the Secretary to the Hon'ble the Resident in Mysore, Bangalore.

---:0:---

Bangalore Stamp Rules, 1927.

Under the new Bangalore Stamp Rules, 1927, issued by the Governor General in Council in the Government of India Notification No.173-I, dated 24th March 1927, and which have come into force in the Station with effect from 1st April 1927, there is an important change from the practice prevalent hitherto under the old rules. I refer to the rule which lays down that Mysore Government Stamps only should be used even in the case of instruments on which a duty of one anna is leviable, instead of the British India unified stamps of one anna and half anna. In as much as this notification has been published only recently and has been brought into force in the Station with effect from 1st April 1927, I am afraid the public of the Station have not had sufficient time to come to know of this important change in the stamp-law of the Station. For some time more to come, many promissory notes and receipts will continue to be executed in the Station on the British India unified stamps of one anna and half anna in ignorance of the change in the Rules and such of the creditors who have to seek redress in a Court of law to recover moneys due to them on promissory notes executed on or after 1st April 1927 on British India unified stamps will be faced with a technical difficulty in that such instruments are not "duly stamped" at the time of execution and hence could not succeed in their claims. In my opinion, this state of affairs is bound to result in great hardship to many of the litigants in the Station unless a way out of the situation is found. I have the honour to suggest therefore that the Government of India may be kindly addressed by the Hon'ble the Resident to issue another notification validating all instruments executed on or after 1st April 1927 but up to 30th September 1927 which would have been otherwise valid had it not been for the introduction of the new Bangalore Stamps Rules, 1927.

In this connection I may point out that when the stamp-duty on negotiable instruments payable on demand was raised from a uniform

rate

rate of one anna to a graded scale by the Government of India with effect from 1st October 1923, the Government of India subsequently passed a validating enactment validating all such instruments as were executed on or after 1st October 1923 but prior to 1st April 1924 on which proper stamp-duty was not paid under the new Act, on payment of deficient stamp-duty only. My present suggestion is therefor analogous to the procedure adopted by the Government of India on a similar question.

---:0:---

"C O P Y"

REGISTRAR, RESIDENT'S OFFICE.

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

To The Secy to the Resident

Sir,

I am directed to acknowledge the receipt of your letter No 5012/54-1899 dated the 2nd June 1927, about the Bangalore Stamps Rules, 1927, and to state that the arrangement referred to therein is noted. As regards the loss involved to the State, I am to add that a further communication will be addressed to you on the subject in due course.

I have the

2/ for Genl Secy

WD 2230—GPB—1,00,000—23-7-20

In reply please quote .....

POSTS AND TELEGRAPHS.

FROM The Postmaster,
Bangalore.

To The General Secretary to the
Government of His Highness
the Maharaja of Mysore
Bangalore.

CB 550
PP 103-24-33

No. M.I.2 dated at Bangalore the 15-6-27.

SUBJECT.
Rule of Mysore one anna receipt stamps in the Civil and Military Station, Bangalore.

.....

Sir,

I have the honour to solicit a reference to your letter No. POL 1069/P.P. 103-24 dated 6-6-27, to the Secretary to the Resident in Mysore, Bangalore and request you will kindly cause the supply of Mysore receipt stamps from the State Treasury for Rs.300/- through bearer being the amount fixed by you as the stock for making sales to meet the requirements of several post offices in the Civil and Military Station.

An indent for stamps in question is herewith sent.

I have the honour to
be Sir,
Your most obedient servant

Postmaster.

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

10

The Comm'r of Stamps
in Mysore

Sir,

With refce to
the correspondence
ending with your
letter No C.R. 43/26-27
dated the 31st March
1927 regarding the
Supply of Mysore
Receipt Stamps to
the Chief Station,
I am directed to
forward herewith
a copy of ~~the~~ letter
No 70 T.T. 2 of the 15th
inst from the Post-
-masters, Bangalore,
and to request that
pending further order
by post in the matter
the Sup. of Stamps
may be instructed

to supply to the Postmaster, Bangalore, receipt- stamps of the value of Rs 300/- and treat it as an advance to be held by him for making sales in the Post- offices in the City station. When these stamps are sold the stock will be recouped by the Postmaster by purchase from the State Treasury on cash payment less commission at 3 p.c. on the value of stamps sold.

The stamps to be supplied need not be overprinted. ~~as intimated in this Office Letter No~~.

I have the

with Genl Secy

RR 7/6

Copy of the advice is forwarded to the Postmaster, Bangalore, for information

AO 4022/PP
8.7.6.27

adds "To the Secretary to the Resident in Mysore, Bangalore, by designation and not by name."

84-1000.

FROM

Major L. W. G. Evans Gordon,

SECRETARY TO THE RESIDENT IN MYSORE.

To

Q. Mol. 127

The Accountant General,
Posts and Telegraphs,
Delhi.

Dated Bangalore, 18th June *1927*

Subject.

Sale of Mysore one-anna receipt stamps in the Post Offices in the Civil and Military Station of Bangalore.

SIR,

With reference to the correspondence ending with my endorsement No.3814, dated the 7th June 1927, I am directed to forward an extract of sub paragraphs 1 and 2 of paragraph 1 of letter Ref. No. P & T/Stamps.362, dated the 14th June 1927, from the Pay and Accounts Officer, Civil & Military Station, Bangalore. In the circumstances I am to request that Mysore one-anna stamps may be purchased from the Resident's Treasury, i.e., the office of the Pay & Accounts Officer of the Station and not from the Mysore State Huzur Treasury.

I have the honour to be,
Sir,
Your most obedient servant,

Sd. A. M. Peris,

for SECRETARY TO THE RESIDENT.

No.

Pol. 1406 58402

No. 5678 dt 18.6.27

A copy of the foregoing letter is forwarded with compliments, to the General Secretary to the Government of Mysore,
to the Post Master General, Madras,
to the Pay & Accounts Officer, Bangalore.

CB-577.

PP 3-24-35

for information.

for SECRETARY TO THE RESIDENT.

Vol. 16 P. 9 5/7/27

To

The Secretary to the Resident.

Sir,

I am directed to acknowledge the receipt of your Memo No.5678 dated 18th June 1927 regarding the purchase of Mysore One-anna stamps from the Resident's Treasury i.e., the Office of the Pay & Accounts Officer of C. & M. Station instead of ~~Mysore~~ the State Huzur Treasury. ~~and to Request that~~

His Highness' Government will be glad to know the circumstances under which the previous arrangements have been changed. If there be no objection, a copy of letter Ref. No. P. & A/Stamps 862 dated the 14th June 1927 from the Pay and Accounts Officer, Civil & Military Station, Bangalore, referred to may kindly be ~~forwarded to His Highness' Government for reference.~~ furnished.

I have etc.,

General Secretary to Govt.

24/6/27

00777

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 6488 Enc. / CB-172

54-1899.

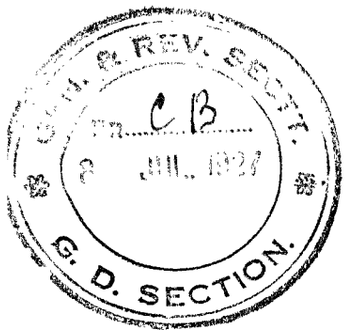
PP 103-24-37.

FROM

Major K.A.G. Evans Gordon,

SECRETARY TO THE RESIDENT IN MYSORE.

Pol 35



PP
4/7/27

To

The General Secretary to the Government of
His Highness the Maharaja of Mysore.

Dated Bangalore, 8th July 1927.

Subject.

Sale of Mysore one-anna receipt stamps in the Post offices in the Civil and Military Station of Bangalore.

SIR,

With reference to your letter No.Pol.16/P.P. 103-24-36, dated the 5th July 1927, I am directed to forward a copy of letter Reference No.P.&A/Stamps 862, dated the 14th June 1927, from the Pay and Accounts Officer, Civil and Military Station, Bangalore.

I have the honour to be,
Sir,
Your most obedient servant,

for SECRETARY TO THE RESIDENT.

Letter Ref.No.P&A/Stamps,862, dated the 14th June 1927, from the Pay and Accounts Officer, Bangalore, to the Secretary to the Hon'ble the Resident in Mysore, Bangalore.

I have the honour to invite a reference to your memorandum No.5216/54-1899, dated the 7th June 1927, forwarding - copies of letters regarding the procedure for the sale of Mysore receipt stamps in the post offices of the Civil and Military - Station, Bangalore, and to observe that the procedure suggested appears to be defective for the reasons shown below.

Under the present arrangement, the post offices in the Civil & Military Station get their supplies of stamps from this office on payment of cash which is credited in the accounts of the Mysore Assigned Tract under 'VII Stamps'. As no payment is made to the Mysore Durbar for the value of Mysore Receipt stamps obtained for sale in the Civil and Military Station, the whole of the receipts from the sale of these stamps accrues to the - revenues of the Mysore Assigned Tract. A fraction of these - receipts goes to the Durbar when the total revenues of the Civil and Military Station exceed the datum line of Rs. 13 lakhs and ¾th of the excess is paid to the State. But under the proposed - arrangement under which the post offices get their supplies - direct from the State Huzur Treasury, Bangalore, the entire - receipts on account of the sale of the stamps at the post offices will be lost to the Assigned Tract.

Again Mysore Stamps used in the Civil and Military Station have the words 'C. & M. Station' over-printed on them. It is not known whether the stamps proposed to be supplied to the post - offices in the Civil and Military Station direct would bear this over-print. If not there is a likelihood of the Stamp revenue of the Station falling still further as in that case stamps purchased in the Mysore State treasuries may be used in the Civil and - Military Station.

8/6

4. For example, the average sale per month for April and May 1927 was Rs.1,035/- (including sales to Post offices), about half of which was a sale to the post offices. If the supplies to Post offices are made direct from the State - treasury, there will be not only a fall of about Rs.500/- per mensem, but the likelihood is that more sales will be effected through post offices and the receipts for sales at this office may come down to about Rs.300/- per mensem.

It seems to me therefore that the arrangement proposed for the sale of Mysore stamps in the post offices require - reconsideration.

2. It appears that the rate of commission allowed by the Mysore Government is 3 per cent on the value of stamps - sold to vendors. I request the favour of orders whether the same rate may be allowed to licensed vendors in the Civil & Military Station.

---:000:---

" C O P Y "

REGISTRAR, RESIDENT'S OFFICE.

Pol. 175 pp 103-24-38

To

The Secretary to the Hon'ble the
Resident in Mysore, Bangalore.

Sir,

With reference to the correspondence ending with your letter No. 6438, dated 8th July 1927 forwarding copy of letter No.P&A Stamps 862 dated 14th June 1927 from the Pay and Accounts Officer, Civil and Military Station, Bangalore about the sale of the Mysore One-anna receipt stamps in the Civil and Military Station, I am directed to state that ~~there is~~ His Highness has no objection to the revised arrangements ~~accepted by the Hon'ble the Resident on the suggestion of~~ proposed by the Pay and Accounts Officer.

I am to point out that under this procedure the payment of commission has to be made by the Civil and Military Station authorities as the revenues all go to them.

I have etc.,

GENERAL SECRETARY.

c.n.

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Pol. 236/ P.R. 1083-24-39

No 8 20/8/27

The Secy to the Resident

Sir,

I am directed to invite reference to your letter No 9036/34-1899 of the 20th October 1926 and to request the favour of your kindly communicating the decision arrived at by the Govt of India in the matter of reimbursing the Mysore State for the loss sustained by the use of the British Indian stamp in the Ct & in State since 1907

I have &c

Rg 18/8

9.8.27 Gen Secy.

WD 2230—GPB—1,00,000—23-7-20

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 0720 Enc. 54-1099. 07411

PP 103-24-40 CB 1131

From

Major K. A. G. Evans Gordon,
SECRETARY TO THE RESIDENT IN MYSORE.

CB 1131

To

The Chief Secretary to the Government of
His Highness the Maharaja of Mysore.

Dated Bangalore, 21 Sept. 1927

Subject.

Re-introduction of the Mysore one-anna receipt stamps in the Civil and Military Station of Bangalore - Request of the Mysore Government for reimbursement for loss of revenue.

Sir,

I am directed to invite a reference to paragraph 3 of my letter No.9036, dated the 20th October 1926, and to state that the Government of India regret that they are unable to reconsider their decision to refund to the Mysore Government the sum of Rs.14,100/- only on the basis of the three years' retrospective effect - explained in paragraph 3 of my letter No.5562, dated the 29th June.1926. The Government of India observe that a refund on a three years' basis has been agreed to as a matter of grace and they state that they cannot reasonably be expected to go back beyond this period in order to satisfy a claim which has only recently been put forward.

I have the honour to be,
Sir,
Your most obedient servant,

K Evans Gordon

Major.

SECRETARY TO THE RESIDENT.
AVR

BJ

PP 103-24-41
dated

To

The Secretary to the

Hon'ble the Resident in Mysore.

Sir,

With reference to correspondence ending with your letter No.8930/54-1809 dated 1st September 1927, about the question of reimbursement for the loss of revenue caused by the use of the one anna unified postage stamp in the Civil and Military Station, Bangalore, I am directed to state that His Highness' Government venture to hope that the further representation which they are making in this letter will induce the Government of India to reconsider their view of the matter.

2. I am to invite your kind attention to the first part of paragraph 3 of your letter No.5562, dated the 29th June 1926, communicating the decision of the Government of India conceding the claim of Mysore to reimbursement with retrospective effect in view of the past history of the case, and also to your letter No.5012 dated the 22nd June 1927, communicating to this Government the intention of the Government of India to make good the loss involved in postponing the full introduction of the Mysore Government Stamps for a

further period of six months. These two letters seemed to indicate that the measure of relief was of a comprehensive character extending to the whole period during which the arrangement of unified stamps was in force. In these circumstances, the view of the Government of India that the payment should be limited to a sum of Rs.14,100 which represents the estimated proceeds from this source for a period of only three years based on the average receipts up to 1907 is, in the opinion of this Government, opposed to the spirit in which the Government of India have been pleased to concede the claim of this Government.

3. The main points involved are:-- (1) the calculation of the amount to be refunded and (2) the period for which the refund is admissible. As to the first point, the refund to be made should be of the actual amount realised from the sale of unified stamps in the Civil and Military Station and credited to the Postal Department. If, however, it is not possible to ascertain the actual amount realised from year to year, it would be quite appropriate to proceed on the basis that the revenue from this source in the Civil and Military Station has followed the course of income from the sale of receipt stamps in the Bangalore City.

This income which was about Rs.3500/- in 1907-08 showed a steady increase from year to year and stood at Rs.12840/- in 1926-27. This Government would be prepared to calculate the Civil and Military Station revenue on the same basis, though in view of the decidedly greater commercial importance of the Station there would be justification for assuming a higher rate of increase of this revenue there than in the Bangalore City. As for the second point, the period for which the reimbursement is due admits of no doubt. The period is 20 years from 1st April 1907 to 1st April 1927 and the Mysore Government consider that there is no reason to reduce it. The reasonableness of the claim having been conceded, it follows that the consequent refund should, in the usual course, cover the entire period.

4. His Highness' Government will be obliged if the Hon'ble the Resident will kindly use his good offices with the Government of India for settling the question of refund on the lines suggested above.

I have etc.,

25/1/28

GENERAL SECRETARY TO GOVT.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. Pol. 899

Dated, Bangalore, 2nd February 192 8

PP 103-24-41

From

R. RANGA RAO, Esq., B.A., B. L.,
General Secretary to the Government of His Highness the Maharaja of Mysore.

To

MAJOR K.A.C.EVANS GORDON,
Secretary to the Hon'ble the Resident in Mysore.

Sir,

With reference to correspondence ending with your letter No.8930/54-1809 dated 1st September 1927, about the question of reimbursement for the loss of revenue caused by the use of the one anna unified postage stamp in the Civil and Military Station, Bangalore, I am directed to state that His Highness' Government venture to hope that the further representation which they are making in this letter will induce the Government of India to reconsider their view of the matter.

2. I am to invite your kind attention to the first part of paragraph 3 of your letter No.5562, dated the 29th June 1926, communicating the decision of the Government of India conceding the claim of Mysore to reimbursement with retrospective effect in view of the past history of the case, and also to your letter No.5012 dated the 22nd June 1927, communicating to this Government the intention of the Government of India to make good the loss involved in postponing the full introduction of the Mysore Government Stamps for a further period of six months. These two letters seemed to indicate that the measure of relief was of a comprehensive character extending to the whole period during which the arrangement of unified stamps was in force. In these

circumstances, the view of the Government of India that the payment should be limited to a sum of Rs.14,100/- which represents the estimated proceeds from this source for a period of only three years based on the average receipts up to 1907 is, in the opinion of this Government, opposed to the spirit in which the Government of India have been pleased to concede the claim of this Government.

3. The main points involved are:- (1) the calculation of the amount to be refunded and (2) the period for which the refund is admissible. As to the first point, the refund to be made should be of the actual amount realised from the sale of unified stamps in the Civil and Military Station and credited to the Postal Department. If, however, it is not possible to ascertain the actual amount realised from year to year, it would be quite appropriate to proceed on the basis that the revenue from this source in the Civil and Military Station has followed the course of income from the sale of receipt stamps in the Bangalore City. This income which was about Rs.3,500/- in 1907-08 showed a steady increase from year to year and stood at Rs.12,840/- in 1926-27. This Government would be prepared to calculate the Civil and Military Station revenue on the same basis, though in view of the decidedly greater commercial importance of the Station there would be justification for assuming a higher rate of increase of this revenue there than in the Bangalore City. As for the second point, the period for which the reimbursement is due admits of no doubt. The period is 20 years from 1st April 1907 to 1st April 1927 and the Mysore Government consider that there is no reason to reduce it. The reasonableness of the claim having been conceded, it follows that the consequent refund should, in the usual course, cover the entire period.

4. His Highness' Government will be obliged if the Hon'ble the Resident will kindly use his good offices with the Government of India for settling the question of refund on the lines suggested above.

I have the honor to be,

Sir,

Your most obedient servant,

GENERAL SECRETARY TO GOVERNMENT.

B.K.M.3

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

2960.

No. 4506 / 54-1899 Enc.

Pol. 1367

From

Major K. A. G. Evans Gordon,

SECRETARY to the RESIDENT in MYSORE.

PP 103-24-42

To

The General Secretary to the Government of
His Highness the Maharaja of Mysore.

Dated Bangalore, 9th May 1928.

Subject.

Re-introduction of the Mysore one-anna receipt stamps in the Civil & Military Station of Bangalore in place of the British Indian one-anna unified stamps.

Sir,

With reference to your letter No.Pol.899/PP.103-24, dated the 2nd February 1928, I am directed to state that the Government of India see no reason to modify the orders which they have already passed in the matter.

2. Paragraph 2 of my letter No.5012, dated the 2nd June 1927, referred to the transitory provision (sanctioned by the Government of India) which covered only the period from 1st April 1927 to 30th September 1927, during which the use of both Mysore and British stamps was allowed. The Government of India point out that the interpretation which the Mysore Government have placed on my letters cited in the margin is not correct.

No.5562, dated the 29th June 1926.) No. 5012, dated the 2nd June 1927.)

I have the honour to be,
Sir,
Your most obedient servant,

K Evans-Gordon

Major.

SECRETARY TO THE RESIDENT.

SR

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. Pol 67

Dated, Bangalore, 19th July 1928

PP 103-24-43.

From

R. RANGA RAO, Esq., B. A., B L.,
General Secretary to the Government of His Highness the Maharaja of Mysore.

To

A. C. LOTHIAN ESQ., I.C.S.,
Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

Sir,

I am directed to acknowledge the receipt of your letter No.4586/54-1899 dated 9th May 1928, regarding the reimbursement for loss of revenue caused by the use of the British one anna unified postage stamp in the Civil and Military Station, Bangalore. It is stated in this letter that "the Government of India see no reason to modify the orders which they have already passed in the matter." The Government of Mysore are unable to understand this view of the Government of India as no reasons are given in support of it. It has therefore become necessary to make another representation on the subject and this communication is accordingly addressed.

The introduction from April 1907 of the British ~~receipt~~ unified stamp in the Station was opposed to the accepted arrangement under which only Mysore stamps were to be used there. When this departure from the established procedure was pointed out, the Government of India authorised the re-introduction from April 1927 of the Mysore receipt stamp. The revenue from the British ~~receipt~~ Unified stamps sold in the Station in the long period of twenty years from 1907 to 1927 was credited to the Imperial Postal Department. This revenue admittedly belonged to the Civil and Military Station, Bangalore, and its - -

appropriation by the Government of India was obviously a mistake. It is now proposed by that Government that the reimbursement for the loss caused to the Station should be limited to the estimated proceeds from this source for only a period of three years, based on average receipts up to 1907. ~~The Durbar~~ H. H. Govt are unable to see any justification for this limitation. It cannot be contended that out of the amount realised from this source in the period of twenty years, the Station is entitled to the revenue of only three years and that the revenue for the remaining period of seventeen years belongs to the Government of India.

In the circumstances explained above, the Government of India may be pleased to re-consider the case and allow the refund due for the whole period of twenty years. I am to request that the Hon'ble the Resident may be moved to kindly submit, with his support, to the Government of India this representation which concerns the interests of both the Station and the State.

If the Government of India are not disposed, even after the consideration of the representation made in this letter, to modify their views the ~~Durbar~~ Mysore Government would be grateful if the Government of India would agree to refer the question to arbitration, in accordance with the procedure laid down in the Resolution of the Foreign and Political Department dated 29th October 1920.

I have the honor to be,

Sir,

Your most obedient servant,

RR
19/7/18

GENERAL SECRETARY TO GOVERNMENT.

B.K.M.

To

The Secretary to the

Hon'ble the Resident in Mysore,

Bangalore.

S i r,

I am directed to acknowledge the receipt of your letter No. 4586/54-1899 dated 9th May 1928 regarding the ~~reimbur~~ reimbursement for loss of revenue caused by the use of the British one anna unified postage stamp in the Civil & Military Station, Bangalore. It is stated in this letter that "the Government of India see no reason to modify the orders which they have already passed in the matter." The Government of Mysore are unable to understand this view of the Government of India as no reasons are given in support of it. It has therefore become necessary to make another representation on the subject and this communication is accordingly addressed.

The introduction from April 1907 of the British receipt stamp in the Station was opposed to the accepted arrangement under which only Mysore stamps ~~should~~ would be used there. When this departure from the established procedure was pointed out, the Government of India authorised the re-introduction from April 1927 of the Mysore receipt stamp The revenue from the British receipt

stamps sold in the Station in the long period of twenty years from 1907 to 1927 was credited to the Imperial Postal Department. This revenue admittedly belonged to the Civil & Military Station, Bangalore, and its appropriation by the Government of India was obviously a mistake. It is now proposed by that Government that the reimbursement for the loss caused to the Station should be limited to the estimated proceeds from this source for only a period of three years, based on average receipts up to 1907. ~~This~~ The Government are unable to see any justification for this limitation. It cannot be contended that out of the amount realised from this source in the period of twenty years, the Station is entitled to the revenue of only three years and that the revenue for the remaining ~~six~~ period of seventeen years belongs to the Government of India.

In the circumstances explained above, the Government of India may be pleased to re-consider the case and allow the refund due for the whole period of twenty years. I am to request that the Hon'ble the Resident may be moved to kindly submit, with his support, to the Government of India this representation which concerns the interests of both the Station and the State.

If the Government of India are not disposed, even after the consideration of the representation made in this letter, to modify their views in this matter, (it ~~may~~ will become necessary to suggest that the case may be referred to arbitration according to the procedure laid down in the Resolution of the Foreign & Political Department dated 29th October 1920.

I have, etc.,

26/6/20

General Secretary to Govt.

25/6/20

No. C.R. 78/28-29 Urgent

Encl.

FINANCIAL SECRETARY
15 NOV. 1928

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

Bangalore, dated 14th November *192* 8.

PP103-24-44
D 2055
CB 1959
11/11/28

FROM

S. P. RAJAGOPALACHARI, ESQ., B.A., B.L.,
Commissioner of Stamps in Mysore,
Bangalore.

GENL. & REV. SECTT.
16 NOV. 1928
FINANCIAL BRANCH

To

R. RANGA RAO, ESQ., B.A., B.L.,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

Urgent
P.P. Sir,

With reference to correspondence ending with your letter No.4026/P.P. 103-24 dated17th June 1928, Re: the supply of the Mysore Receipt Stamps to the Civil and Military station, Bangalore, I have the honour to state that as required in your letter Receipt stamps worth Rs.300/- were supplied in the first instance by the Superintendent of Stamps to the Post Master, Bangalore and the fact was intimated to the Officer incharge of the State Huzur Treasury. The Post Master was also informed that after the stamps were sold the stock might be recouped by him by purchasing the stamps from the Treasury on cash payment.

2. As the accounts of the Stamp Superintendent's Office for the month of June 1928, showed that Receipt$ Stamps of the value of Rs, 11,980/- had been supplied to the Pay and Accounts Officer, Civil and Military station, the Superintendent of Stamps was asked why the stamps were supplied by him to the Pay and Accounts Officer, when it had been ordered that they should be sold to the Post Master, Bangalore, from the State Huzur Treasury. In reply the Superintendent of Stamps, in his letter No.144 dated 27/29th September 1928, (copy enclosed) explained that the use of British One anna and half anna stamps for Receipts having been discontinued in the Civil and Military station the Pay and Accounts Officer indented for the Receipt stamps also, so that they might be sold to the Public through the Stamp Vendors in the Civil and Military station and that the supply was made as in the case of all other kinds of stamps, in pursuance of the rules in force in the Civil and Military station. I do not think the action of the

Superintendent is regular, in view of the Government order referred to above.

3. The Pay and Accounts officer has again sent an indent for Receipt stamps worth Rs.20,000/- and also wants them to be overprinted with the words " C. & M. Station ", while it is stated in para 2 of your letter under reference that they need not be overprinted.

4. As it is not desirable that the supply of stamps should be held up pending this reference to Government, I am instructing the Superintendent of Stamps to comply with the present indent of the Pay and Accounts Officer, the stamps not being overprinted as decided by Government. I request you to kindly obtain the definite orders of Government as to whether these stamps have to be sold only to the Post Master for cash in the State Huzur Treasury, or whether they can also be supplied on indents to the Pay and Accounts Officer by the Superintendent of Stamps.

I have the honour to be,

S i r,

Your most obedient servant,

Commissioner of Stamps
in Mysore.

Copy of letter No.144 dated 27/29th September 1928 from the Superintendent of Stamps in Mysore to the Commissioner of Stamps in Mysore.

With reference to your letter No. C.R.73/26-27 ~~dated~~ of the 25th instant regarding the supply of stamps to the Pay and Accounts officer, Civil and Military station, Bangalore I have the honour to state that his Office is being treated as a District Depot, whereto stamps of all kinds in use in the State are being supplied in pursuance of the rules in force in the Civil and Military station. The Prohibition for the use of adhesive general stamp of one anna laid down in Notification of Government of India No. 4870 I.A. of 7th December 1906, issuing rules for the use of stamps in the Civil and Military station has now been taken away by the reintroduction of the Mysore Receipt stamps from the 1st April 1927, and as a consequence thereof, the Pay and Accounts Officer has been including these stamps also in his indents since that date for issuing them for sale by the several licensed vendors in the Civil and Military station, and these indents are being complied with accordingly.

Further, I solicit your kind instructions whether I should cease supplying the Receipt stamps to the Pay and Accounts Officer in future and refer him to the State Huzur Treasury in spite of the Rule 47 of the Stamp Rules.

" C o p y "

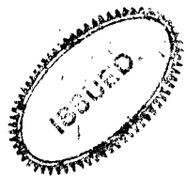
G. Rudrappa

For Commissioner of Stamps
in Mysore.

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)



To The Commissioner of Stamps

Sir,

With reference to your letter No C.R. 98/28-29 dated the 15th instant, regarding the supply of the Treasure Receipt Stamps to the C.M. Station, Bangalore and am directed to state that, under the revised arrangement which has been accepted by Govt (in August 1927, the Stamps in question have to be supplied on indents to the Pay & Accounts Officer, Bangalore, by the Supdt of Stamps in Mysore

WD 2230—GPB—1,00,000—23-7

like other kinds of
stamps. Expenditure should
rise in the station & they
should be accompanied
with the words "C.I.M. station".

2 On this cancelation,
I can't add much, under
the altered arrangement,
the payment of commission
for the sale of stamps in
the C.I.M. station has to be
made by the station authorities, and not by us.
~~Authorities to be given~~
~~Hereon~~

I leave it

1.12.25

30/11/28

23/11/28 Genl Secy

C. M.

copies by
3rd mail
1/12/28

Subject:- Reimbursement for the loss of revenue caused by the use of the one anna unified postage stamp in the Civil and Military Station, Bangalore.

In accordance with the arrangement agreed to by the Government of India about the administration of the Civil and Military Station, Bangalore, the general and court fee stamps of the Mysore Government have to be used in the Civil and Military Station, and they were in actual use till 1907. When the unified half anna and one anna postage and revenue stamps were substituted for the separate adhesive receipt stamps in British India in April 1907, these unified postage stamps some how came to be used in the Civil and Military Station also though the right stamps to be used continued to be the Mysore Government Stamps.

This was noticed by His Highness' Government in 1924 and the Residency was addressed in the matter.

The Secretary to the Resident in his letter of the 29th June 1926 intimated that the Government of India had agreed to the reintroduction of the Mysore receipt stamps from April 1927. He also stated that, recognising the principle of the State being recompensed for the loss of revenue for the period during which the unified stamps were in use in the Civil and Military Station the Government of India offered to pay to the Mysore Government ~~the~~ a sum of Rs.14,000/- being the revenue for 3 years based on an annual average of Rs.4,700/- for the 3 years previous to 1907-08.

It was pointed out that this was inadequate for two reasons: (i) the period for which compensation was due was not 3 years but 20, (ii) the basis adopted for calculation was very low since the revenue from stamps was a steadily increasing item being in 1927 (Rupees) four times what it was in 1907.

The Residency in reply stated that the Government of India were unable to reconsider their previous decision and that the grant of a refund of 3 years' revenue based on the average for three years previous to 1907 was agreed to only as a matter of grace.

This view of the Government of India was not acceptable to His Highness' Government. As the refund to be made should be of the whole amount actually realised from the use of unified stamps and credited to the Postal Department of the Government of India instead of to the Civil and Military Station, Bangalore, the Residency was again requested to move the Government of India for a reconsideration of their decision in the matter.

The Residency in their letter of the 9th May 1928 intimated that the Government of India see no reason to modify the orders which they have already passed in the matter.

As it was felt that the claim had been rejected summarily the Residency was requested to move the Government of India for a reconsideration of their decision and if they are not disposed to modify their views, for the reference of the question

to arbitration in accordance with the procedure laid down in their resolutions of the 29th October 1920 and 3rd May 1926.

The Residency in their letter of the 15th January 1929 have intimated that the Government of India are unable to reconsider their decision and they consider that this is not a suitable case for a decision by a Court of Arbitration.

The chief ground on which the Government of India proposes to disallow our claim is that it retained full and exclusive jurisdiction over the tract, which included the right to impose whatever taxation might seem desirable and that, in virtue of this right it has always been competent to introduce its own stamps within the area whenever it thought fit. The right of the Government of India to impose taxation in areas coming within its jurisdiction is not in dispute at all. But the point at dispute is that the Government of India ~~has no right~~ should not appropriate to itself in the Postal Department the revenue of the station from receipt stamps. The relation of the Civil and Military Station to the Government of India is quite different from that between a provincial Government and the Government of India. For example the Government of India has a right of imposing income tax in the Civil and Military Station but it ~~cannot~~ does not appropriate to itself any part of this tax. Thus the Civil and Military Station is a financial entity by itself and all the revenue derived from taxes in the area should be credited to the Civil and Military Station.

the proceeds of which can be spent in the Civil Station services.

The Mysore Government is interested in this matter as the major portion of the surplus revenue

of the Civil and Military Station should go to them under the existing arrangements. The subject therefore becomes a dispute between the Government of India and an Indian State and there is nothing against referring the matter to arbitration as provided for in the order of October 1920.

What is now requested is that the Government of India ~~should accept~~ May See the justice of our claim and ~~or allow us to have recourse to arbitration.~~ it. No reference to arbitration seems Necessary.

RB
5/2/29.

Mme
5/2/29

by designation and not by name.

FROM

A. C. Lothian, Esquire, I.C.S., PP 103-24-46

SECRETARY TO THE RESIDENT IN MYSORE.

Pol No 868

CB 2682

To

The General Secretary to the Government of

His Highness the Maharaja of Mysore.

Dated Bangalore, 15th Jany. *1929*.

GEN. & REV. SECTT.
BR.
16. JAN. 1929
G. D. SECTION.

Subject.

Reintroduction of the Mysore one-anna receipt stamps in the Civil and Military Station of Bangalore in place of the British Indian one-anna unified stamps.

SIR,

With reference to your letter No. Pol.67/P.P.103-24-43, dated the 19th July, 1928, I am directed to state that the Government of India regret that they are unable to re-consider the orders which they have already passed.

2. His Excellency the Governor-General in Council has given his careful consideration to the request of the Mysore Government that the matter be referred to a Court of Arbitration and regrets that he cannot agree to this. The Government of India state that when the Assigned Tract of Bangalore was reserved for the control of the British Government at the time of the rendition of the Mysore State, they retained full and exclusive jurisdiction over the tract, which included the right to impose whatever taxation might seem desirable and that, in virtue of this right, they have always been competent to introduce their own stamps within the area whenever they thought fit. The Government of India observe that it is true that in 1883 it was agreed, as a matter of convenience, to continue the use of the Mysore stamps but that this arrangement was re-considered in 1906 and that British Indian unified stamps were introduced into the Administered Area in the exercise of

of their full [illegible] exclusive jurisdiction. They add that when the reintroduction of the Mysore stamps for purposes of duty, in place of the British Indian one-anna unified stamps, was sanctioned and communicated in this Residency letter No. 5562/54-1899, dated the 29th June, 1926, it was a concession as of grace to the Mysore Government, and that the same applied to the further concession of monetary compensation on a 3 yearly basis. (Vide this Residency letter No.8030/54-189 dated the 1st September, 1927). The Government of India consider therefore that no rights of the Mysore Government are at issue and that as the matter affects the exercise of their undoubted powers, it is not suitable for decision by a Court of Arbitration. In this connection, I am to invite a reference to paragraph 3 of this Residency letter No.387/606-1899, dated the 16th January, 1925, regarding the surrender of the surplus revenues of the Assigned Tract of Bangalore.

3. If the Mysore Government should be dissatisfied with the above decision of the Government of India, I am to inform you that the period of limitation for preferring an appeal to the Secretary of State is six months from the date of receipt of the orders of the Government of India.

I have the honour to be,

Sir,

Your most obedient servant,

A Rathnam

SECRETARY TO THE RESIDENT.

The Financial Secretary

to the Government of India.

Dear Mr.Burdon,

With reference to my personal conversation with you regarding the question of reimbursing the Mysore Government for the loss of revenue caused by the use of the one anna unified postage stamp in place of the Mysore Receipt Stamps in theCivil and Military Station, Bangalore, I enclose herein a memorandum explaining the case. I shall feel obliged if you ~~could~~ can kindly use your good offices to move the Government of India to reconsider their decision in the light of the circumstances explained in the memorandum, ~~and concede the legitimate rights of the Mysore Government.~~

Yours sincerely,

DEWAN.

DEWAN'S OFFICE.
23 MAR. 1929
No. 4291

RB 2/3/29.

Secy 2/3/29

Personal

I am sorry this a little matter has been pressed to Mr Burdon Mr F. Secy. This papers may be filed for perusal.

22/3

For perusal

RB 23/3/29.

Secy

RB 6.3.29

5796 23.3.

RB 25/3/29

First Member

Secretary

RB 23/3/29

23/3/29

M E M O R A N D U M .

Subject:- Reimbursement for the loss of revenue caused by the use of the one anna unified postage stamp in the Civil and Military Station, Bangalore.

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In accordance with the arrangement agreed to by the Government of India about the administration of the Civil and Military Station, Bangalore, the general and court fee stamps of the Mysore Government have to be used in the Civil and Military Station, and they were in actual use till 1907. When the unified half anna and one anna postage and revenue stamps were substituted for the separate adhesive receipt stamps in British India in April 1907, these unified postage stamps somehow came to be used in the Civil and Military Station also though the right stamps to be used continued to be the Mysore Government Stamps.

This was noticed by His Highness' Government in 1924 and the Residency was addressed in the matter.

The Secretary to the Resident in his letter of the 29th June 1926 intimated that the Government of India had agreed to the reintroduction of the Mysore receipt stamps from April 1927. He also stated that, recognising the principle of the State being recompensed for the loss of revenue for the period during which the unified stamps were in use in the Civil and Military Station, the Government of India offered to pay to the Mysore Government a sum of Rs.14,100/- being the revenue for 3 years based on an annual average of Rs.4,700/- for the 3 years previous to 1907-08.

It was pointed out that this was inadequate for two reasons: (i) the period for which compensation was due was not 3 years but 20, (ii) the basis adopted for calculation was very low since the revenue from stamps was a steadily increasing item being in 1927 probably three to four times what it was in 1907.

The Residency in reply stated that the Government of India were unable to reconsider their previous decision and that the grant of a refund of 3 years' revenue based on the average for three years previous to 1907 was agreed to only as a matter of grace.

This view of the Government of India was not acceptable to His Highness' Government. As the refund to be made should be of the whole amount actually realised from the use of unified stamps and credited to the Postal Department of the Government of India instead of to the Civil and Military Station, Bangalore, the Residency was again requested to move the Government of India for a reconsideration of their decision in the matter.

The Residency in their letter of the 9th May 1928 intimated that the Government of India saw no reason to modify the orders which they had already passed in the matter.

As it was felt that the claim had been rejected summarily, the Residency was requested to move the Government of India for a reconsideration of their decision and if they were not disposed to modify their views, for the reference of the question

to arbitration in accordance with the procedure laid down in their resolutions of the 29th October 1920 and 3rd May 1926.

The Residency in their letter of the 15th January 1929 have intimated that the Government of India are unable to reconsider their decision and that they consider that this is not a suitable case for a decision by a Court of Arbitration.

The chief ground on which the Government of India ~~propose to~~ disallow the claim is that, when the Assigned Tract of Bangalore was reserved for the control of the British Government at the time of the Rendition of the Mysore State, they retained full and exclusive jurisdiction over the tract, ~~which included the right to impose whatever taxation might seem desirable and that, in virtue of this right, they have always been competent to introduce their own stamps within the area whenever they thought fit.~~ This Government would like to point out that the right of the Government of India to impose taxation in areas coming within their jurisdiction is not the point at issue in the present case. The question in dispute is whether the Government of India have a right to appropriate to themselves in the Postal Department the revenue of the Bangalore Civil and Military Station, derived from Receipt Stamps.

To arrive at a proper decision on this point, it appears desirable to indicate the exact relation of the Civil and Military Station to the Government of India in regard to Finance. The Financial relation between the Station and theGovernment of India is quite

different from that between a Provincial Government and the Government of India. For example, income-tax is an item of central taxation in British India and the Provinces have no right to it except to a small fraction of it conceded by the Government of India. In the case of the Civil and Military Station, Bangalore, the Government of India have a right to impose income-tax in the Civil and Military Station but they cannot appropriate to themselves any part of this tax. The entire proceeds have to be exclusively credited to the Station. In the same way, the income from receipt stamps in the Civil and Military Station has to be treated as the income of the Station and cannot be treated by the Government of India as their income. Thus the Civil and Military Station is a financial entity by itself and all the revenues derived from taxes in the area should be credited to the said Station.

The claim under discussion is primarily not by the Mysore Government against the Government of India but by the Civil and Military Station against the said Government. The dispute is really between the Civil and Military Station and the Government of India and in view of the financial integrity of the Civil and Military Station, the point requires careful examination. The Mysore Government are interested in this matter as the major portion of the surplus revenue of the Civil and Military Station should go to them under the existing arrangements.

If the appropriation by the Postal Department of the sale proceeds of the Unified Stamps in the Station during a period of 20 years were justifiable, no

question would arise for the Government of India to compensate this Government. This question would arise only on the assumption that this Government sustained a loss and had a claim for compensation. If there is such a claim, it should extend to the whole period during which the loss was incurred and not merely to a small portion of it. As for the calculation of the amount to be refunded, it should be of the actual amount realised from the sale of unified stamps in the Civil and Military Station and credited to the Postal Department and not the three years' revenue based on the average for three years previous to 1907.

D E W A N .

2/3/29

To

The Secretary to the Hon'ble
the Resident in Mysore, Bangalore.

Subject:- Refund of the proceeds of the British Indian unified (receipt-) stamps for 20 years prior to the reintroduction of the Mysore One Anna Receipt Stamps in the Civil & Military Station, Bangalore.

Sir,

I am directed to advert to the correspondence ending with your letter No. 510/54-1899 dated 15th January 1929 on the above subject and to state that the Durbar will be obliged to the Hon'ble the Resident if he is good enough to support the further representation made in this letter for the consideration of the Government of India.

The Government of India have been pleased to re-introduce the Mysore Receipt Stamps in the Civil & Military Station from April 1927 and have also decided to refund a sum of Rs 14,100/- being the revenue for 3 years based on the averag realisations previous to 1907-08.

While acknowledging with gratitude, the decision of the Government of India, the Durbar feel that it requires modification in 2 respects:-

(1) The period for which compensation is due is not 3 years but 20 years;

and (2) The basis adopted for calculation is not fair since the revenue from stamps has been a steadily increasing item, being in 1927 nearly 4 times of what it was in 1907.

The chief ground on which the Government of India propose to disallow the claim of this Government is that when the Assigned Tract of Bangalore was reserved for the control of the British Government at the time of the Rendition of the Mysore State they retained full and exclusive jurisdiction over the Tract and the right to impose taxes. This Government venture to point out that the point at issue in the present case is not the right of the Government of India to impose taxation in the said Tract but it relates only to the appropriation of the proceeds from the sale of British Indian Unified stamps during the period these stamps were in use as Receipt Stamps in the Civil & Military Station. A parallel instance may be cited. The Government of India levy income-tax in the Civil & Military Station by applying to it the law in force in British India, but the entire proceeds are credited exclusively to the Station. In the same way the income from Receipt Stamps in the Civil and Military Station has to be treated as the revenue of the Station and cannot be appropriated by the Postal Department. The Civil & Military Station is a separate financial entity and all the revenues derived from taxes in the area should form its income.

The claim under discussion is primarily not by the Government of Mysore against the Government of India but by the Civil and Military Station against the said Government. The Mysore Government are interested in this matter as the major portion of the Surplus Revenue of the Station should go to them under

existing arrangements.

Another objection of the Government of India to grant compensation for the full period of 20 years is stated to be "that they cannot reasonably be expected to go back beyond this period -- 3 years -- in order to satisfy a claim which has only been recently put forward."

In this connection I am to invite reference to para 4 of the Residency letter No. 4076 dated 17th July 1912 in which a similar claim for the revision of the pro-forma account of the Civil and Military Station was conceded with retrospective effect. The Government of India have declared that they "have no intention of benefiting the Imperial Exchequer at the cost of the Revenues of the Assigned Tract" and what is now asked for is only the application of this principle to an item of revenue of the same Tract. If the revenue from Unified Stamps used as Receipt Stamps had been separately booked, the claim to refund could have been based on it. In the absence of separate statistics, the calculation of refund has to be made on some reasonable data which takes into account the growing character of this revenue.

In conclusion, the Durbar venture to hope that the Government of India will be pleased to consider the relations of this Government with them which have always been of the happiest nature and that in view of this and on considerations of high policy which they ~~Government of India~~ Sirkar have uniformly extended to this Government they will be gracious enough to accede to the request made in this letter.

I have etc.,

30/8

Clean draft as revised by the 1st/2nd member

Pol. 317 dated — To 16. 9. 1929

The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.

Subject:- Refund of the proceeds of the British Indian Unified (Receipt) stamps for 20 years prior to the reintroduction of the Mysore One Anna Receipt Stamps in the Civil and Military Station, Bangalore.

S i r,

I am directed to advert to correspondence ending with your letter No.510/54-1899, dated the 15th January 1929, on the above subject, and to state that the Durbar will be obliged to the Hon'ble the Resident if he will be good enough to support the further representation, which they wish to make in this letter for the consideration of the Government of India.

2. As you are aware, the Government of India were pleased to reintroduce, at the instance of the Mysore Government, the Mysore Receipt Stamps in the Civil and Military Station from April 1927, and they have also decided to refund a sum of Rs.14,000/-, being the revenue for three years based on the average realisations previous to 1907-08.

3. While acknowledging, with gratitude, this decision of the Government of India, the Durbar feel that it does not go far enough and requires modification in two important respects:-

(1) The period for which compensation is due is not three years but twenty years; and

(2) the basis adopted for calculation does not seem fair or reasonable, since the revenue from stamps has been a steadily increasing item, being, in 1927, nearly four times what it was in 1907.

4. The Chief ground on which the Government of India propose to disallow the claim is that when the Assigned Tract was reserved for the control of the British Government at the time of the Rendition, they retained full and exclusive jurisdiction over the Tract, with the right to impose taxes. The Durbar venture to point out that the point at issue in the present case is not the right of the Government of India to impose taxation in the Tract, but the appropriation of a particular item of revenue, namely, the revenue from British Indian Unified Stamps during the period that these stamps were in use as Receipt stamps in the Civil and Military Station. A parallel instance may be cited. The Government of India levy income-tax in the Civil and Military Station by applying to it the law in force in British India, but the entire proceeds are credited exclusively to the Station. In the same way, the income from Receipt stamps in the Civil and Military Station has to be treated as the revenue of the Station, and cannot be appropriated by

the Postal Department. The Civil and Military Station is a separate financial entity, and all the revenues derived from taxes levied in the area form its income.

5. The claim under discussion is primarily not by the Government of Mysore against the Government of India but by the Civil and Military Station. The Mysore Government are interested in this matter, because a major portion of the Surplus Revenue of the Station goes to them under existing arrangements.

6. Another objection of the Government of India to granting compensation for the full period of twenty years is stated to be "that they cannot reasonably be expected to go back beyond this period - three years - in order to satisfy a claim which has only been recently put forward." It was observed, however, that

7. ~~But surely~~ this is a matter simply of right assignment of revenues, not of a belated claim to a privilege, and the party that at length points out an error does not thereby become responsible for it. Responsibility for this long accumulation rests with the authorities of the Civil and Military Station in their failure to credit this revenue to the Assigned Tract. And since it is now agreed that such crediting is just, there can hardly be a limit to the application of this justice.

8. In this connection, I am to invite reference to para 4 of the Residency letter No.4076, dated 17th July 1912, in which a similar claim for the revision of the pro forma account of the Civil and Military Station was conceded with retrospective effect ranging over a period of thirty years. The Government of India have declared that they "have no intention of benefiting the Imperial Exchequer at the cost of the Revenues of the Assigned Tract" and what is now asked for is only the application of this principle to a similar item of revenue.

9. If the revenue from Unified Stamps used as Receipt Stamps had been separately booked, the exact amount could easily have been ascertained. In the absence of separate statistics, the calculation of refund has to be made on some other reasonable data, which would take into account the growing character of the revenue.

10. In conclusion, the Government of Mysore feel that their claim might well be strengthened also by the fact that it proceeds from a State whose relations with the Supreme Government have always been of the happiest nature. They venture, therefore, to express the hope that considerations of high policy ~~might~~ may induce the Government of India to view their representation with the sympathy which, they feel, it deserves.

I have, etc.

Chief Secretary to the Govt.
of Mysore.

Camp Mysore,
xxxxxxx 21st Octr.

Dear Major Loch,

I am desired to invite kind reference to my official letter No.Pol.317 dated the 16th September 1929 regarding the refund of proceeds of the British Indian Unified (Receipt) Stamps for 20 years prior to the re-introduction of the Mysore one anna receipt stamps in the Civil and Military Station, Bangalore, and to state that the Mysore Government will be obliged if their representation in the matter be kindly placed before the Government of India, with the support of the Hon'ble the Resident, at an early date, if this has not already been done.

Yours sincerely,

RB

Major G.Loch, I.A.,
Secretary to the Hon'ble the Resident
in Mysore, B a n g a l o r e.

Gorh

Ag 4/1929

To

The Secretary to the Hon'ble

the Resident in Mysore.

Dear Major Loch,

I am desired to invite Kind reference to ~~this office~~ my official letter No.Pol.317 dated the 16th September 1929 regarding the refund of proceeds of the British Indian Unified (Receipt) Stamps for 20 years prior to the re-introduction of the Mysore one anna receipt stamps in the Civil and Military Station, Bangalore, ~~and to request the favour of your kindly~~ expediting the submission of the question to the Government of India if it has not ~~already been done.~~

and to state that the Mysore Govt. will be obliged if their representation in the matter be kindly placed before the Govt. of India, with the support of the Hon'ble the Resident, at an early date, if this has not already been done

Yours sincerely,

(Cl. Secy)

Rd 10 Oct. 29

Sd? for a/c/approval H.K.S.

9. 15/10

Cpl

No. 5918
54-1899.

C1537°

PP 103-24-48

From

Major G. Loch,

Secretary to the Resident in Mysore.

To

The Dewan of Mysore.

Bangalore, the 26th July, 1930.

Reintroduction of the Mysore one anna receipt stamps in the Civil and Military Station of Bangalore in place of the British Indian one anna unified stamps.

Sir,

With reference to Mr. Ranga Rao's letter No.Pol.317/P.P. 103-24-47, dated the 16th September, 1929, regarding the refund to the Mysore Government of the proceeds of the sales of British Indian unified stamps for twenty years prior to the reintroduction of the Mysore one anna receipt stamps in the Civil and Military Station of Bangalore, I am directed to inform you that the Government of India have again given the matter their careful consideration.

2. The objection to conceding the request of the Government of Mysore has not been based on the financial considerations affecting this particular case, which are of minor importance, but is rather one of principle. The main consideration is in fact that the departure from principles, which must be maintained by the Government, might create a very embarrasing precedent. There are in fact two questions of principle involved in the present case - firstly, that no questions of rights are involved and that whatever is done by the Government will be done as a

matter

matter of grace; and, secondly, that even if it were a matter of right there must be some limitation to the period over which transactions which have been settled and completed can be reopened.

The Government of India are prepared to consider the position as a matter of grace and in doing so to endeavour to arrive at an equitable arrangement. The suggestion to refund 3 years' arrears appeared to them to be in all the circumstances equitable. The case in fact presented itself to them as follows:-

The annual amount involved was very small and the Government of Mysore were not appreciably damaged at the time by the failure to get what would have been their share each year in the sum of Rs.4,700/-, nor were the general revenues of the Government of India appreciably benefited. Taking the most favourable view of the case of the Government of Mysore, all that can be said is that a mistake was being made which did not appreciably damage or benefit either party. If the mistake had been discovered earlier it would have been rectified, and suitable readjustments would have been made at the time in order to balance the Budgets concerned each year. In actual fact the mistake was not discovered and for that no one was to blame. Once it had been discovered the rectification of the past mistakes became quite a different matter, for to be called upon suddenly to put right the cumulative effect of a small error, which has occurred year after year over a long period, might gravely upset financial positions on both sides. It might bring an unmerited windfall to the taxpayer of today in Mysore and force an unmerited sacrifice on the taxpayer of today in British India. It so happens in the present case that even the accumulated amount is not large enough to produce so upsetting a result, but the principle is the same, and even if the matter were one of legal obligation instead of being, as it was, merely one of grace, the Government of India were - -

unwilling

unwilling to accept the principle that they could go back beyond a limited period in reopening the closed transactions of the past.

3. The Government of India have hitherto refused the request of the Government of Mysore for these reasons, and to the principles underlying them they must still adhere, and make it quite clear that whether the matter is to be regarded as one of grace or of right they would not consider themselves under either an equitable or a legal obligation to offer more than arrears for 3 years.

On careful reconsideration, however, they are prepared to recognise that there may be a further factor in the present case to which perhaps sufficient weight has not hitherto been allowed. The Government of India definitely stated in 1912 that they had no intention of benefiting the Imperial Exchequer at the cost of the revenues of the Bangalore Assigned Tract and they have in fact done so by the use of the Imperial stamps within the area. It may perhaps with some force be argued that this statement put the Government of India in a fiduciary relation to the Government of Mysore and that it was their duty to see that the arrangements actually made produced results consistent with this statement. The significance of this position would be on the one side that the position of the Government of Mysore was not one of a contracting party who ought to look after his own interests and must be prepared to suffer if he allows a mistake to be made; and on the other that the Government of India having pledged their word ought not to remain satisfied with anything less than its literal and exact fulfilment. On this view, the question in fact goes beyond one of grace or of right and becomes one in which the honour and good faith of the Government of India are -- concerned. The Government of India are prepared to accept

this

this view, and in these very special circumstances to reconsider their previous orders and to refund to the Assigned Tract Revenues the amount of Rs.94,000/-, which is calculated to represent the sum which the Imperial Revenues have obtained from Stamp revenue in Bangalore during the twenty years, - - 1907-1927. Of this amount, a sum of Rs.14,100/- has already been refunded, vide Major Evans-Gordon's letter No.5562/54-1899, dated the 29th June, 1926, and the Government of India have ordered that the balance of Rs.79,900/- should be refunded to the Assigned Tract Revenues by credit in the Pro-Forma accounts of the Tract for the year 1929-30.

4. As any surplus over the datum line is shared between the Government of Mysore and the Assigned Tract in the ratio of 3 : 1, the effect of the orders of the Government of India would be that only three-fourths of the refund of Rs.79,900/- would be payable to the Government of Mysore. As the datum line arrangement only came into force with effect from 1924-25 and surpluses of previous years were paid in full to the Government of Mysore, the orders of the Government of India would have adversely affected the Government of Mysore and the Hon'ble the Resident, therefore, recommended to the Government of India that the present refund should be distributed as follows :-

Years.	Amount to be refunded to Mysore Govern-ment. Rs.	Amount of share of Assigned Tract. Rs.
1907-08 to 1923-24.		
4,700 x 17 = 79,900		
— 14,100 (already paid).	65,800	Nil.
Amount to be adjusted in Pro-Forma Account for 1929-30.		
1924-25 to 1926-27.		
4,700 x 3 = 14,100	10,575	3,525
	76,375	3,525
	79,900	

5. The Government of India have, however, telegraphed enquiring whether the above distribution has been agreed to by the Government of Mysore and I am, therefore, to ask whether the Government of Mysore accepts the proposed distribution.

I have the honour to be,

Sir,

Your most obedient servant,

G. Lock

Major,

Secretary to the Resident.

ASB/24.7.

A.O. No. 10

Bangalore,

29th July 1930.

My dear Sir George Schuster,

I have just heard from the Residency communicating the decision of the Government of India with reference to the British Indian postage stamps used in the Civil and Military Station of Bangalore.

Allow me to offer you my warmest thanks for your great kindness to Mysore. I cannot thank you sufficiently for the personal interest you took in the matter or for your patience in dealing with it.

We are, of course, writing officially to the Resident. But I felt that I should lose no time in conveying to you personally an expression of our warm gratitude for what you have done for the State.

Yours sincerely,

Sd. Mirza M. Ismail

The Hon'ble
Sir George E. Schuster, K.C.M.G., C.B.E., M.C.,
Finance Member to the
Government of India,
S i m l a.

COPY

Dear Sir George,

I have just ~~received~~ heard from the Residency ~~a communication intimating~~ that the Government of India have been pleased to reconsider their previous orders and agree to refund to the Assigned Tract Revenues, an amount of Rs. 94,000/- representing the sum which the Imperial Revenues have obtained from Stamp revenue in Bangalore during the 20 years (1907-1927) prior to the re-introduction of the Mysore One Anna receipt stamps in the Civil and Military Station.

I hasten to convey my grateful acknowledgments for the valuable help rendered by you in the matter. I ~~am sure~~ feel that but for your good offices and sympathetic attitude in the matter, we could not have had such a satisfactory settlement of this question.

I am also to convey the thanks of the Mysore Government for the generous principles on which this decision of the Govt. of India is based.

Yours sincerely,

Dewan.

To

Hon'ble Sir G.E. Schuster, K.C.M.G., C.B.E., M.C.,
Member in charge of the Finance Deptt.,
Government of India,
Simla.

Vol Pol 121 — PP 103-24-69

To 5/2/8/30.

The Secretary to the Resident,

Bangalore.

Sir,

I am directed to acknowledge the receipt of your letter No. 5918/84-1899 dated 26th July 1930, regarding the refund to the Mysore Government of the proceeds of the sale of British Indian ~~overprinted~~ unified stamps for 20 years prior to the re-introduction of the Mysore One Anna Receipt Stamp in the Civil and Military Station, Bangalore, and to state that the Government of Mysore are glad to accept the proposed distribution between Mysore Government and the Assigned Tract of the amount which the Government of India have agreed to refund.

I am to request that the thanks of the Government of Mysore may be kindly conveyed to the Government of India for the generous ~~treatment accorded~~ consideration they have given to the representations of ~~the Durbar in this matter~~ the Mysore Govt. in this behalf.

I have etc.,

CHIEF SECRETARY.

Major G. Loch, I.A.,

I am directed to acknowledge the receipt of your letter No. 5918/84-1899 dated 26th July 1930, regarding the refund to the Mysore Government of the proceeds of the sale of British Indian unified stamps for 20 years prior to the reintroduction of the Mysore One Anna Receipt Stamp in the Civil and Military Station, Bangalore, and to state that the Government of Mysore are glad to accept the proposed distribution between Mysore Government and the Assigned Tract, of the amount which the Government of India have agreed to refund.

I am to request that the sincere thanks of the Government of Mysore may be kindly conveyed to the Government of India for the generous consideration they have given to the representations of the Mysore Government in this behalf.

I have the honour to be,

Sir,

Your most obedient servant,

Draft

Chief Secretary to Government.

No. 6412 Enclos. Dated Bangalore, 15th August, 1930.

CA·583·
PP 103-24-50

From

Major G. Loch,

Secretary to the Resident in Mysore.

The Chief Secretary to the Government of

His Highness the Maharaja of Mysore.

Mar 15/8/30

Refund to the Mysore Government of the proceeds of the sal of British Indian unified stamps for twenty years prior to the reintroduction of the Mysore one anna receipt stamps in the Civ and Military Station, Bangalore.

Sir,

I am directed to refer to your letter No.Pol.127/P.P.103-24, dated the 2nd August, 1930, and to inform you that the Government of India have been pleased to sanction the proposals contained in paragraph 4 of my letter No.5918/54-1899, dated the 26th July, 1930.

I have the honour to be,
Sir,
Your most obedient servant,

for SECRETARY TO THE RESIDENT.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

General and Revenue Secretariat

Dated, ~~Bangalore~~ Camp Mysore, ~~xxxxxx~~ 8th October 1930.

No. 1508-9 / PP 103-4-57

From

N. MADHAVA RAO, Esq., B. A., B L.,
Chief Secretary to the Government of His Highness the Maharaja of Mysore.

To

The Comptroller to Government.

" Commissioner of Stamps in Mysore.

Sir,

I am directed to forward herewith for your information copies of letter No. 5918/54-1899 dated 26th July 1930 and No. 6412 dated 15th August 1930 from the Secretary to the Resident in Mysore re: the refund of revenue from the use of unified postal ~~receipt~~ stamps in the Civil and Military Station.

I have the honour to be,

Sir,

Your most obedient servant,

For Chief Secretary to Government.

Letter No.6412 dated 15th August 1930 from the Secretary to the Resident in Mysore to the Chief Secretary to the Government of His Highness the Maharaja of Mysore.

Subject:- Refund to the MysoreGGovernment of the proceeds of the sales of British Indian unified stamps for twenty years prior to the reintroduction of the Mysore one anna receipt stamps in the Civil and Military Station, Bangalore.

I am directed to refer to your letter No.Pol.127/P.P.103-24 dated the 2nd August 1930, and to inform youthat the Government of India have been pleased to sanction the proposals contained in paragraph 4 of my letter No.5918/54-1899 dated the 26th July 1930.

" C o p y "

Seshavanayappa

For Chief Secretary to Government.

B.K.M.3

Letter No.5918/54-1899 dated 26th July 1930 from the Secretary to the Resident in Mysore to the Dewan of Mysore.

Subject:-Reintroduction of the Mysore one anna receipt stamps in the Civil and Military Station of Bangalore in place of the British Indian one anna unified stamps.

With reference to Mr.Ranga Rao's letter No.Pol.317/P.P. 103-24-47 dated the 16th September 1929, regarding the refund to the Mysore Government of the proceeds of the sales of British Indian unified stamps for twenty years prior to the reintroduction of the Mysore one anna receipt stamps in the Civil and Military Station of Bangalore, I am directed to inform you that the Government of India have again given the matter their careful consideration.

2. The objection to conceding the request of the Government of Mysore has not been based on the financial considerations affecting this particular case, which are of minor importance, but is rather one of principle. The main consideration is in fact that the departure from principles, which must be maintained by the Government, might create a very embarrasing precedent. There are in fact two questions of principle involved in the present case - firstly, that no questions of rights are involved and that whatever is done by the Government will be done as a matter of grace; and, secondly, that even if it were a matter of right there must be some limitation to the period over which transactions which have been settled and completed can be reopened

The Government of India are prepared to consider the position as a matter of grace and in doing so to endeavour to arrive at an equitable arrangement. The suggestion to refund 3 years' arrears appeared to them to be in all the circumstances equitable. The case in fact presented itself to them as follows:-

The annual amount involved was very small and the Government of Mysore were not appreciably damaged at the time by the failure to get what would have been their share each year in the sum of Rs.4,700/-, nor were the general revenues of the Government of India appreciably benefited. Taking the most favourable view of the case of the Government of Mysore, all that can be said is that a mistake was being made which did not appreciably damage or benefit either party. If the mistake had been discovered earlier it would have been rectified, and suitable readjustments would have been made at the time in order to balance the Budgets concerned each year. In actual fact the mistake was not discovered and for that no one was to blame. Once it had been discovered the rectification of the past mistakes became quite a different matter, for to be called upon suddenly to put right the cumulative effect of a small error, which has occurred year after year over a long period, might gravely upset financial positions on both sides. It might bring an unmerited windfall to the taxpayer of to-day in Mysore and force an unmerited sacrifice on the taxpayer of to-day in British India. It so happens in the present case that even the accumulated amount is not large enough to produce so upsetting a result, but the principle is the same, and even if the matter were one of legal obligation instead of being, as it was, merely one of grace, the Government of India were unwilling to accept the principle that they could go back beyond a limited period in reopening the closed transactions of the past.

3. The Government of India have hitherto refused the request of the Government of Mysore for these reasons, and to the principles underlying them they must still adhere, and make it quite clear that whether the matter is to be regarded as one of grace or of right they would not consider themselves under either an equitable or a legal obligation to offer more than arrears of 3 years.

On careful reconsideration, however, they are prepared to

recognise that there may be further factor in the present case to which perhaps sufficient weight has not hitherto been allowed. The Government of India definitely stated in 1912 that they had no intention of benefiting the Imperial Exchequer at the cost of the revenues of the Bangalore Assigned Tract and they have in fact done so by the use of the Imperial Stamps within the area. It may perhaps with some force be argued that this statement put the Government of India in a fiduciary relation to the Government of Mysore and that it was their duty to see that the arrangements actually made produced results consistent with this statement. The significance of this position would be on the one side that the position of the Government of Mysore was not one of a contracting party who ought to look after his own interests and must be prepared to suffer if he allows a mistake to be made; and on the other that the Government of India having pledged their word ought not to remain satisfied with anything less than its literal and exact fulfilment. On this view, the question in fact goes beyond one of grace or of right and becomes one in which the honour and good faith of the Government of India are concerned. The Government of India are prepared to accept this view, and in these very special circumstances to reconsider their previous orders and to refund to the Assigned Tract Revenues the amount of Rs.94,000/- which is calculated to represent the sum which the Imperial Revenues have obtained from Stamp revenue in Bangalore during the twenty years, 1907-1927. Of this amount, a sum of Rs.14,100/- has already been refunded, vide Major Evans-Gordon's letter No.5562/54-1899, dated the 29th June 1926, and the Government of India have ordered that the balance of Rs.79,900/- should be refunded to the Assigned Tract Revenues by credit in the Pro-Forma accounts of the Tract for the year 1929-30.

4. As any surplus over the datum line is shared between the Government of Mysore and the Assigned Tract in the ratio of 3 : 1 the effect of the orders of the Government of India would be that

only three-fourths of the refund of Rs.79,900/- would be payable to the Government of Mysore. As the datum line arrangement only came into force with effect from 1924-25 and surpluses of previous years were paid in full to the Government of Mysore, the orders of the Government of India would have adversely affected the Government of Mysore and the Hon'ble the Resident, therefore, recommended to the Government of India that the present refund should be distributed as follows:-

Years.	Amount to be refunded to Mysore Government. Rs.	Amount of share of Assigned Tract. Rs.
1907-08 to 1923-24		
4,700 x 17 = 79,000		
14,100 (already paid)	65,800	Nil
Amount to be adjusted in Pro-Forma Account for 1929-30.		
1924-25 to 1926-27		
4,700 x 3 = 14,100	10,575	3,525
	76,375	3,525
	79,900	

5. The Government of India have, however, telegraphed enquiring whether the above distribution has been agreed to by the Government of Mysore and I am, therefore, to ask whether the Government of Mysore accepts the proposed distribution.

" C o p y "

Subbarayappa

For Chief Secretary to Government.